THE FEDERAL TAX OMBUDSMAN
ISLAMABAD

Review Petition

Dated: 23.12.2025* HQs Islamabad

in

C.No.25871/ISB/CUST/2025

Syed Ali Hasnain,
Villa Number 09, Mirador 01,
Emaar Canyon Views,
DHA Phase-V, Islamabad. ... Petitioner

Dealing Officer	:	Dr. Arslan Subuctageen, Advisor
Petitioner's Representative	:	Petitioner in person
Departmental Representatives	:	Ms. Mona Mehfooz, Collector (through Zoom link) Mr. Yawar Nawaz, Addl. Collector (through Zoom link)

Federal Tax Ombudsman Secretariat HQs
FTO
Islamabad

ORDER-IN-REVIEW

The above-mentioned review petition has been filed by the Petitioner/Complainant under Section 14(8) of the Federal Tax Ombudsman Ordinance (FTO Ordinance), 2000, against the following Findings dated 01.12.2025:

> "In view of supra, it is observed that the Complainant has paid the assessed duty/taxes and has taken the goods out of charged from Customs and now at this belated stage the impugned goods cannot be reassessed under the law. Moreover, the justification provided by the Deptt is based on merits and no maladministration can be attributed towards the Customs Deptt, however, having said that it would be prudent on part of the Deptt to move the Complainant's case to the terminal operator for redressal of his grievance and the complainant be informed and facilitated accordingly and as per law. The complaint is accordingly disposed of. File consigned to record."

2. The Petitioner in his review petition has stated that after living and serving abroad for over 17 years in Dubai, he shipped all his personal belongings containing only used household items accumulated over the years, from abroad. The Customs authorities classified the items as commercial import, disregarding its used condition and personal nature and imposed Rs.941,933/- as Custom duty. Initially, the assessed duty on

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* Date of registration in FTO Secretariat

his old and used TV was very excessive to the tune of Rs.496,738/-, which was later on reduced after request for review in WeBOC system to an amount of Rs.372,554/- which is still far higher than the price of a brand-new 65" Samsung TV in Pakistan, which currently sells for around Rs.220,000/-. The most painful part of this process was mishandling of his personal belongings, which was professionally packed and was found damaged upon opening at his residence in Islamabad. Customs personnel used sharp cutters or tools to open the packaging, causing irreparable damage to the screen. In addition, several furniture items were found scratched and damaged, consistent with careless handling and the use of knives during unpacking. The Complainant prayed to investigate the arbitrary and excessive assessment and to direct for refund unjust duties imposed on his personal effects by Customs, Transfer of Residence (TR) facility should be extended to him considering his 17 years of residence abroad and responsible officials should be held accountable for mishandling and damage of his belongings and lastly to issue necessary directions to ensure that Overseas Pakistanis who contribute immensely to Pakistan's economy.

3. The Collector, Collectorate of Customs (Appraisement-West), Karachi, vide reply dated 10.01.2026, submitted parawise comments stating that the assessment officer assessed the items as per Valuation Ruling No.1796/2023 dated 04.08.2023. Depreciation request of the Complainant was considered and duty was reduced from Rs.496,738/- to Rs.372,554/- as per SRO 682(I)/2006 dated 29.06.2006 by the DC Customs concerned. The Examination Officer has nothing to do with the goods unpacking and de-stuffing. The main concern of Examination Officer is to prepare inventory by noting down specifications of the goods and to take pictures of the goods for the preparation of examination report and to feed the same in the system for further proceedings. It is also submitted that if the Complainant has any issue regarding mishandling of the goods

the same may be taken up with the terminal operators i.e. Karachi International Container Terminal (KICT), Karachi, the custodian of the goods. Regarding Transfer of Residence facility it was stated that as per SRO 666(I)/2006 dated 28.06.2006, Rule 2(d) states that:

> "transfer of residence" means return of Pakistani nationals after stay abroad for a period of two years or more. It also includes the transfer of residence by a foreign national coming to Pakistan for a period of not less than two years;"

Further Rule 13(2) of ibid states that:

> "(2) If a family returns to Pakistan for acquiring permanent residence after a stay abroad of less than two years, due to privilege leave or for reasons beyond control, such as exigencies of service, earlier recall by employer, ill health or bereavement, and that he or she has not earlier availed any concession under these rules during the last two years, a period of two months short stay may be condoned by an officer of customs not below the rank of an Assistant Collector. If the total period of short stay exceeds two months, the Additional Collector of Customs may condone the same on sufficient justification given by the Pakistani national upto a total period of four months."

In the instant case the period of short stay was 138 days, hence condonation was not allowed in accordance with law as it is beyond maximum permissible limit of 120 days. It is also imperative to mention that while filing the declaration, the Complainant selected "non-transfer of residence" category during his GD filing instead of transfer of residence. In view of above, the complaint has no merit, therefore, the same may be rejected.

4. During hearing, Petitioner appeared in person and the DR, Collector of Customs (Appraisement-West), Karachi, attended the hearing through zoom link and reiterated their earlier submissions. The Petitioner has stated that after living and serving abroad for over 17 years, he along with his family have permanently moved back to Pakistan. He shipped all his personal belongings in a 40-foot container, containing only used household items accumulated over the years. Customs authorities classified the items as commercial import, disregarding its used condition and personal nature. Initially, the Deptt imposed overall Custom Duty of Rs.941,933/-, on all of his goods which was very excessive on his old and used Samsung 65" TV equal to Rs.496,738/- and after review application and process through WeBOC System it was reduced to Rs.372,554/-,

however, his TV was 06 years old and the Deptt has not allowed depreciation on the said old TV. This clearly reflects unjust treatment, as he was not importer or trader. The Deptt mishandled his personal belongings, while examining it at Karachi, these goods were transported to Islamabad and were found damaged upon opening them at his residence in Islamabad. It appears that during inspection, Customs personnel used sharp cutters or tools to open the packaging, causing irreparable damage to the screen. In addition, several furniture items were found scratched and damaged, consistent with careless handling and the use of knives during unpacking. After living abroad for nearly two decades and returning home with great hopes, the first experience he faced was damage and loss caused by negligence. Such actions are disheartening for returning Overseas Pakistanis, who already bear high costs of relocation. The Petitioner also stated that Transfer of Residence (TR) facility should also be extended to him considering his 17 years of residence abroad and permanent relocation to Pakistan as his shortfall was due to his frequent visits to Pakistan to see his ailing mother. He also stressed that the responsible officials should be held accountable for mishandling and damage of his belongings during inspection and lastly to issue necessary directions to ensure that Overseas Pakistanis who contribute immensely to Pakistan's economy. The DR/Collector stated that in the instant review petition, the period of stay was 138 days, which is beyond maximum permissible limit of 120 days under Rule 13(2) of SRO 666(I)/2006 dated 28.06.2006, hence, condonation was not allowed as per law and while filing the declaration, the Complainant selected "non-transfer of residence" category instead of transfer of residence. The collection of duty/taxes was made under Valuation Ruling 1796/2023 dated 04.08.2023, and 25% depreciation was subsequently granted by the DC as per maximum of his jurisdiction. The Deptt has no authority to open the goods, but only to examine which the Deptt has done at that moment. The goods have been gated out and it is not possible for the Collectorate to reassess or conduct any kind of inspection at this belated stage as there is no such legal provision available within the Customs law. However, the Complainant may contact the concerned terminal operator for his claim of damages, as the Customs authorities has no concern with the packing or shifting of the goods.

5. After the hearing and as per direction from this office, the Collector of Customs (Appraisement-West), Karachi, submitted a rejoinder on 23.01.2026, which states as under:

> "In pursuance of the hearing held on 23rd January 2026 before the honorable FTO in the subject case, the Collectorate has checked the record and comments regarding observations raised during the hearing are offered as under:
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> **a) Damage to the LED TV:**
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> As stated earlier in the parawise comments and during the hearing, handling of cargo does not fall under the purview of Customs. It is the sole responsibility of the Terminal Operator (TO) to destuff cargo from containers, arrange goods for examination and restuff the cargo. Complaint regarding mishandling of goods may be filed with the TO; i.e. M/s KICTL.
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> In compliance of the directions of the honorable FTO vide Findings dated 01.12.2025, M/s KICTL was approached by this Collectorate in the light of for the claim of damage to the TV. As per KICT's record, no claim has been lodged by the complainant with KICT for further processing. The complainant, therefore, may be advised to lodge a formal claim with KICT in this regard.
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> **b) Assessment of duty/taxes on the LED TV:**
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> The complainant never contested the value of LED TV assessed by Customs at the GD filing stage. Only depreciation was requested at the time of filing of the review; the clearing agent filed review against the item with the following remarks in WeBOC:
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> > "Dear sir, since the consignment is used house/sold goods and personal effects, as assessed TV on VR for new TV. Whereas consignee is not agree with the same and stated that Lcd is used and at least five years old, so it is requested to kindly assess depreciated value plz."
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> It is pertinent to mention that only depreciation was requested on the old and used TV which was accorded under the provisions of the SRO 682(I)/2006; i.e. 25% depreciation given by the DC. The complainant accepted the assessment and paid the assessed duty/taxes. As rightly noted in para 5 of the Findings of the honorable FTO, reassessment of the same is not possible under the law.
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> Furthermore, matters pertaining to the assessment of goods do not fall under the jurisdiction of the honorable FTO under section 9(2) of the FTO Ordinance 2000. The complainant may file an appeal at the appropriate legal forum if aggrieved by the assessment.
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> **c) Denial of benefits of 'Transfer of Residence' to the complainant:**
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> As stated earlier in the parawise comments and during the hearing, the period of short stay in the instant case was 138 days which was not eligible for condonation under the provisions of SRO 666(I)/2006 as maximum period of 120 can be condoned under the said SRO. Moreover, the complainant himself declared 'Non-Transfer of Residence' in his baggage declaration (BD). The department's stated position has already been accepted by the honorable FTO in its findings."

6. During proceedings, it was observed that the Customs authorities have not applied the appropriate assessment of the 65” Samsung TV made in Egypt 06 years old. TV as per the make, model and year of manufacturing. In accordance with Valuation Ruling No.1796/2023 dated 04.08.2023, Sr. 55 have been applied which is for a LED TV QLED/OLED, 4k, Smart while the imported TV of the Complainant is a plan 65” Samsung TV and should have been assessed as per provisions of Sr. No.49 of the Valuation Ruling 1796/2023 dated 04.08.2023 came to US$ 1776 equals to Pak Rs.497,280/- approx. ignoring the physical condition and specifications of the said TV, moreover, the subject TV is six years old and used TV and needs to be reassessed on merits, moreover, keeping in view the 06 years old and used status of the TV, a maximum depreciation of 50% should have been extended to the Complainant especially in view of the fact that the TV got damaged during de-shifting and opening at part. As regards the grant of TR facility, it is observed that the same has rightly been denied to the Complainant because of his 138 days short stays beyond the maximum limit of 120 days. The TR could not extend to him because of 18 days short fall of the maximum limit of 120 days.

7. In view of sura, the review petition is partially accepted and the Collector of Customs (Appraisement-West) is required to reprocess the matter under the provisions of Section 195 of the Customs Act, 1969, to the extent of the revaluation of TV set by the Collector as per serial No.49 of the valuation ruling 1796/2023 dated 04.08.2023 and grant of a maximum depreciation of 50% be extended to him by the Additional Collector of Customs concerned, on the grounds of being old/used and damaged TV set in accordance with the provisions of Para 1(C) of SRO 682(I)/2006 dated 29.06.2006. The Collector, Collectorate of Customs (Appraisement-West), Karachi, is also required that the terminal operator on receipt of a written application from the Complainant along with supporting documents be directed for redressal of Petitioner’s grievance and

to compensate him for the damage caused to his TV screen as per the directions given earlier in para 06 of Findings dated 01.12.2025 issued by this office in the subject complaint. In case, the terminal operator who happens to be a Customs licensee, disobeys these directions, necessary proceedings against the said terminal operator be initiated in accordance with the provisions of law. Collector of Customs (Appraisement-West) to submit compliance report within 30 days.

(M. Zafar ul Haq Hijazi)
Federal Tax Ombudsman

Dated: 28 JAN 2026

Approved for reporting