OFFICE OF THE CENTRAL PUBLIC INFORMATION OFFICER
DIRECTORATE GENERAL OF VALUATION
7th FLOOR, ANNEXE BUILDING, NEW CUSTOM HOUSE,
BALLARD ESTATE, MUMBAI – 400 001

F.No. DG-VAL-MUMBAI DGVAL/CONF/RTI/APP/5/2026-POLICY

आदेश की तारीख / Date of order: As e-signed.

जारी करने की तिथि / Date of issue: As e-signed.

Addressee: सेवा मे / To,

Email:

प्रस्तावना /PREAMBLE

1. इस आदेश की एक प्रति उस व्यक्ति को नि: शुल्क प्रदान की जाती है जिसे यह जारी किया गया है।

1. A copy of this order is provided free of cost to the person to whom it is issued.

2. इस आदेश के विरुद्ध श्रीमती श्वेता चन्दर, अपर आयुक्त, प्रथम अपीलीय प्राधिकारी, मूल्यांकन महानिदेशालय, 7 वीं मंजिल, एनेक्सी, न्यू कस्टम हाउस, बल्लार्ड एस्टेट, मुंबई -400001 के पास अपील की जा सकती है। (दूरभाष सं. 22- 22634521)

2. An appeal against this order shall lie with Smt. Shweta Chander, Additional Commissioner, the First Appellate Authority, Directorate General of Valuation, 7th Floor, Annexe Building, New Custom House, Ballard Estate, Mumbai-400001 (Tel. No.022-22634521).

3. सूचना का अधिकार अधिनियम, 2005 के प्रावधान के अनुसार इस पत्र की प्राप्ति की तारीख से 30 दिनों के भीतर अपील दायर की जानी चाहिए ।

3. The Appeal must be filed within 30 days from the date of receipt of this letter as provided in Right to Information Act, 2005.

4. अपील अपीलीय प्राधिकारी को व्यक्तिगत रूप से या इस उद्देश्य के लिए नामित अधिकारियों के माध्यम से या पंजीकृत डाक द्वारा या ऑनलाइन आरटीआई पोर्टल के माध्यम से प्रस्तुत की जा सकती है।

4. Appeal may be submitted to the Appellate Authority in person or through the officers nominated for this purpose or by registered post or through online RTI portal.

Sub: RTI Registration No. DGVAL/R/T/26/00001 dated 24.04.2026 filed by

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An online RTI request application bearing Registration No. DGVAL/R/T/26/00001 dated 24.04.2026 filed by seeking information under the Right to Information Act, 2005, was received by this office, which was transferred on the RTI portal by the CBEC to this office under reference no. CBECC/R/E/26/00242 dated 24.04.2026.

2. The information sought by RTI applicant is as under:

"a. Value Considered for Present Market Value (PMV) Determination For Customs Assessment purposes, which value is considered for determining the Present Market Value (PMV)?

a) Maximum Retail Price (MRP)

b) Actual domestic wholesale/trade price

Please specify the relevant legal provisions, notifications, or circulars under which this determination is made.

b. Procedure for Determining PMV
What is the step-by-step procedure followed for determining the Present Market Value (PMV) under Customs Assessment? Kindly provide a clear, detailed explanation of the process.

c. Documents Used for PMV Determination
Please provide a comprehensive list of documents or records that are used by the authorities for the determination of PMV.

d. Comparison of Actual Market Price
How is the actual market price of goods compared and evaluated during the PMV determination process? Kindly provide details regarding the comparison mechanism used.

e. Information Required by Authorities
What specific information is required by the authorities for the determination of PMV? Please outline the necessary documentation and data required during the process.

f. Amendments in Legal Provisions
Have there been any recent amendments or changes in the legal provisions or rules related to PMV determination? If so, please provide the details of such amendments. Exceptions or Special Circumstances
Are there any exceptions or special circumstances where different rules or procedures apply for determining PMV? If so, kindly list these exceptions and provide relevant details.

The applicant has finally requested that a clear, specific and categorical answers to the above queries, rather than a general explanation of valuation procedures may be provided to him.

3. On perusal of the information sought by the applicant as mentioned above, it is observed that the applicant desires information pertaining to the determination of Present Market Value (PMV) for the purpose of Customs Assessment purposes alongwith with the

step-by-step procedure involved in determining the same with detailed explanation of the process. The applicant has also sought information about comparison and evaluation of the Actual Market Price while determining the PMV and further sought recent changes in the legal provisions related to PMV determination.

4. The requested information, with reference to Valuation Rules, notifications, circulars etc. cannot be provided under the RTI Act, 2005, as these are already issued by the Government of India and is already available in the public domain and CBIC website (cbic.gov.in). Therefore, it ceases to be exclusively 'held by or under the control of the public authority' as defined under Section 2(j) read with Section 4 of the Act.

5. Further, as per the provisions of Section 2(f) of the Right to Information Act, 2005, Information means ***"any material in any form, including records, documents, memos, emails, opinions, advices, press releases, circulars, orders, logbooks, contracts, reports, papers, samples, models, data material held in any electronic form and information relating to any private body which can be accessed by a public authority under any other law for the time being in force"***

6. Also as per the provisions of Section 2(j) of the Right to Information Act, 2005, Right to Information means

"the right to information accessible under this Act which is held by or under the control of the public authority and includes the right to –
(i) inspection of work, documents and records,
(ii) taking notes, extracts or certified copies of documents or records,
(iii) taking certified samples of material,
(iv) obtaining information in the form of diskettes, floppies, tapes, video cassettes or in any other electronic mode or through printouts where such information is stored in a computer or in any other device."

7. As per OM No. 1/4/2009-IR dated 05.10.2009 issued by the DOPT, a guide on RTI Act, 2005 was circulated wherein as per Para 10 of Part I of the guide inter-alia stated that ***'only such information can be supplied under the Act, which already exists and is held by the public authority or held under the control of the public authority. The Public Information Officer is not supposed to create information; or to interpret information; or to solve the problems raised by the applicants; or to furnish replies to hypothetical questions'*** which has been further elaborated by the Hon'ble Supreme Court in the Civil Appeal No. 6454/2011 arising out of SLP (C) No. 7526/2009 in the case of Central Board of Secondary Education and Another v/s Aditya Bandopadhyay & others.

The observations of the Hon'ble Supreme Court are as follows :
The RTI Act provides access to all information that is available and existing. A combined reading of Section 3 and the definitions of information and right to information as per Section 2(f) & (j) of the Act implies that if a public authority has any information in the form of data or analyzed data, or abstracts, or statistics, an applicant may access such information, subject to the exemptions in Section 8 of the Act. But where the information sought is not a part of the record of a public authority, and where such information is not required to be maintained under any law or the rules or regulations of the public authority, the Act does not cast an obligation on the public authority, to collect or collate such non available information and then furnish it to an applicant. A public authority is also not required to furnish information which require drawing of inferences and/or making of

assumptions. It is also not required to provide 'advice' or 'opinion' to an applicant, nor required to obtain and furnish any 'opinion' or 'advice' to an applicant. The reference to 'opinion' or 'advice' in the definition of information in Section 2(f) of the Act, only refers to such material available in the records of the public authority. Many public authorities have, as a public relation exercise, provide advice, guidance and opinion to the citizens. But this is purely voluntary and should not be confused with any obligation under the RTI Act, 2005.

8. The information sought by the applicant is not held by or under the control of the public authority in any form and the same also does not fall under the definition of "information" under the provisions of Section 2(f) of the RTI Act, 2005. Further, as per the Hon'ble Supreme Court judgement mentioned above in para 6, only such information can be supplied under the Act, which already exists and is held by the public authority or held under the control of the public authority. The Public Information Officer is not supposed to create information; or to interpret information; or to solve the problems raised by the applicants; or to furnish replies to hypothetical questions.

9. In view of the above, the RTI application Registration No. DGVAL/R/T/26/00001 dated 24.04.2026 filed by and transferred by CBEC to this office under reference no. CBECC/R/E/26/00242 dated 24.04.2026 is hereby rejected and stands disposed of accordingly.

Yours faithfully

Digitally signed by
Yogesh Kumar
Date: 18-05-2026
17:50:06

(Yogesh Kumar)
Assistant Commissioner & CPIO