भारत सरकार
वित्त मंत्रालय / राजस्व विभाग
(केंद्रीय अप्रत्यक्ष कर एवं सीमाशुल्क बोर्ड)
मूल्यांकन महानिदेशालय
७ वां तल, उपभवन इमारत, नवीन सीमाशुल्क भवन,
बॅलार्ड एस्टेट, मुंबई - ४०० ००१, महाराष्ट्र, भारत
दूरभाष: (०२२) २२७५ ७२०७, (०२२) २२७५ ७२१२
फैक्स: (०२२) २२६३ ३०८३, (०२२) २२७० ००७५
इ-मेल: dg.valuation@dov.gov.in

GOVERNMENT OF INDIA
MINISTRY OF FINANCE
DEPARTMENT OF REVENUE
Central Board of Indirect Taxes & Customs
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File No.: DGVAL/CONF/RTI/APL/1/2026-POLICY-O/o DG-VAL-MUMBAI

Date of order: 29.06.2026
Date of issue: 29.06.2026

Order-in-Appeal No. 01/2026-RTI (Appeals)
Order passed by Shri Prashant Kumar Sinha
Additional Commissioner and First Appellate Authority

प्रस्तावना / PREAMBLE

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

2. An Appeal against this order shall lie with the Central Information Commission, the Second Appellate Authority, CIC Bhawan, Baba Gangnath Marg, Munirka, New Delhi-110067.
Fax: 26186536 Helpline No. 011-26183053 Email: fdesk-cic@gov.in

3. An Appeal to this order may be preferred within 90 days from the date of receipt of this order as provided in RTI Act 2005.
4. For further information regarding procedure of appeals, please visit http://cic.gov.in

Sub: Online RTI Appeal No. DGVAL/A/E/26/00001 dated 29/05/2026 filed by

under Section 19(1) of the Right to Information Act 2005 against the CPIO's Order dated 29.05.2026 – reg

BRIEF FACTS OF THE CASE

(hereinafter referred to as "the Appellant") has filed an online RTI Appeal No. DGVAL/A/E/26/00001 dated 29/05/2026 on the RTI portal. has filed the appeal under the provisions of Section 19(1) of the Right to Information Act, 2005 against the decision of Central Public Information Officer (hereinafter referred to as 'the CPIO") dated 29.05.2026 in respect of the RTI Request Registration No. DGVAL/R/E/26/00003 dated 06.05.2026.

2. The Appellant had filed an online RTI Request bearing Registration No. DGVAL/R/E/26/00003 dated 06.05.2026 , seeking information under the Right to Information Act 2005, which is reproduced below:

"Sir,
(please do not mention CVR 2007, i know them, RTI is seeking practical issue)
In Export:
1. Please inform standard LEGAL method for overvalued export readymade garments like shirt of which market enquiry has been done and how new FOB is redetermined for purpose of recalculation of drawbcak and Rodtep etc.
Example: One shirt declared FOB is Rs 400 and declared PMV in shipping bill is Rs 410. During market enquiry , its wholesale price found to be Rs 100 then new FOB will be 30% in addition of wholesale market price Rs 100, i.e. New FOB may be Rs 130 is correct or not.
please inform ingredient of this 30% logic of addition in EXPORT or any other LEGAL method/any standing order for EXPORT valuation in readymade garments to redetermine NEW FOB using market enquiry price.
2. please inform all DGoV guidelines/SoP to reach EXPORT NEW FOB valuation in case of overvalued Pharma goods wherein market enquiry not feasible.
3. In Import, there is DGoV guidelines that if market enquiry done, then CIF would be 60% of wholesale price, please inform ingredient of this 60% logic of addition in IMPORT.
4. please inform all DGoV standing order/guidelines/SoP to reach IMPORT NEW CIF valuation.
Please inform above to avoid SCN dropping at Honble courts due to lack of this standing order or guidelines of redetermining FOB or CIF from market price."

3. The CPIO through RTI Portal held and informed the appellant on 29.05.2026 as follows:

With reference to point 1 & 2, it is to state that valuation of export goods is governed by the statutory framework already issued by the Government of India and available in the public domain and CBIC website (cbic.gov.in). Therefore, the same 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. Under Section 2(f) of the RTI Act, 2005, a Public Information Officer is required to provide only existing material records. The CPIO is not mandated to resolve practical problems, or confirm the mathematical accuracy of examples provided by the applicant. Further, no separate standing orders or SOPs for overvalued pharma export is held by this Directorate.

With reference to point 3, the information sought by the applicant does not exist in material form with this public authority and cannot be created or interpreted under Section 2(f) of the RTI Act, 2005. Determination of import value is governed by the statutory framework already issued by the Government of India including the Customs Valuation (Determination of Value of Imported Goods) Rules, 2007 and available in the public domain including CBIC website (cbic.gov.in).

With reference to point 4, regarding the DGoV standing orders or SOPs to arrive at a re-determined or 'new' CIF valuation, it is stated that the method for rejection / redetermining import values is governed by the statutory framework already issued by the Government of India including the Customs Valuation (Determination of Value of Imported Goods) Rules, 2007 and available in the public domain including CBIC website (cbic.gov.in).

As per DoPT OM No. 1/4/2009-IR dated 05.10.2009, it has been explicitly clarified 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."
This position has been firmly established by the Hon'ble Supreme Court of India in the case of Central Board of Secondary Education and Another v/s Aditya Bandopadhyay & others (Civil Appeal No. 6454/2011), wherein the apex court observed:

"The RTI Act provides access to all information that is available and existing... 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..."

4. On being aggrieved, the Appellant filed the instant RTI Appeal No. RTI Appeal No. DGVAL/A/E/26/00001 dated 29/05/2026 on the RTI portal mentioning in the column

"Grounds for Appeal" – Provided Incomplete, Misleading or False Information". The Text of RTI First Appeal is reproduced below:

"It is stated that CPIO has not properly read the information sought. i have not asked any clarification or interpretation which i dont require to deny RTI information but i have asked information related to SoP and standing order issued by DGoV (not CBIC), because it is not possible that Export & Import overvaluation guidelines SoP not issued by DGoV wherein market enquiry done is adopted method as CVR doesnot talk of this. Please provide information of available SoP and guidelines for import and export valuation to redetermine CIF & FOB (only by DGoV circulars, not CBIC) as DG valuation has also issued various guidelines in this regard to field formation which can be shared under RTI act. Regards"

5. It is observed from the text of RTI appeal that the Appellant wanted information related to SoP and standing order issued by DGoV, available SoP and guidelines for import and export valuation to redetermine CIF & FOB.

RECORD OF PERSONAL HEARING

6. The Appellant was duly intimated through email as well as telephonically to appear before the First Appellate Authority for personal hearings scheduled on 18.06.2026 at 12:30 PM and 26.06.2026 at 12:00 PM. Despite due intimation, the Appellant, Ms. Sangam, failed to appear on either of the scheduled dates. It is, therefore, evident that the Appellant did not avail herself of the opportunity of being heard, and the matter is accordingly being decided on the basis of the records available on file.

DISCUSSION AND FINDINGS

7. I have carefully examined the RTI Application bearing Registration No. DGVAL/R/E/26/00003 dated 06.05.2026, the reply of the CPIO dated 29.05.2026, the First Appeal dated 29.05.2026, the submissions available on record, and the relevant provisions of the Right to Information Act, 2005.

7.1 The appellant, through the RTI application, sought information relating to the methodology for determination/re-determination of export FOB value and import CIF value, including the basis of certain percentages allegedly adopted in market enquiry cases, and requested copies of DGoV guidelines, SOPs, standing orders or instructions governing such valuation practices.

7.2 The CPIO, vide reply dated 29.05.2026, informed the appellant that valuation of import and export goods is governed by the statutory framework issued by the Government of India and available in the public domain. The CPIO also clarified that the RTI Act does not cast an obligation upon the public authority to create information, interpret legal provisions, provide opinions, or answer hypothetical questions.

7.3 In the present appeal, the appellant has contended that the CPIO has not properly appreciated the request and that the Directorate General of Valuation may have issued valuation guidelines, SOPs, standing orders or instructions to field formations which should be disclosed under the RTI Act, 2005.

7.4 The issue for determination in this appeal is whether the CPIO has provided an appropriate reply in accordance with the provisions of the RTI Act, 2005 and whether any information held by the Directorate has been improperly withheld.

8 At the outset, it is relevant to note that the right available under the RTI Act is a right to access information that exists and is held by or under the control of a public authority. Section 2(f) of the RTI Act defines "information" to mean material in any form, including records, documents, memos, e-mails, opinions, advices, circulars, orders and similar material available on record. The Act does not require a public authority to create information, conduct research, deduce answers, provide explanations, justify administrative actions, or offer interpretations in response to queries framed by an applicant.

8.1 A careful reading of Points 1 and 3 of the RTI application shows that the appellant has sought the "legal method", "ingredient", "logic", and confirmation of illustrative examples relating to determination of FOB/CIF values. Such queries are in the nature of seeking explanations, interpretations, clarifications and validation of hypothetical scenarios. Unless such information exists in the form of a specific record held by the public authority, the CPIO cannot be required to generate or formulate a response.

8.2 In respect of Points 2 and 4, the appellant sought copies of DGoV guidelines, SOPs, standing orders or instructions relating to determination of export and import values. The CPIO has categorically stated that no separate SOPs or standing orders are held by this Directorate and the determination of value is governed by the statutory framework already available in the public domain. The CPIO has thus disclosed the position regarding availability of records with the Directorate.

8.3 The appellant, in the appeal, has expressed a belief that such guidelines or instructions must exist. However, under the RTI Act, disclosure can be directed only in respect of information that is actually held by or under the control of the public authority. An appellate authority cannot presume the existence of records merely because the appellant believes such records ought to exist. In the absence of any material indicating that specific DGoV guidelines, SOPs, standing orders or instructions are held by the Directorate and have been withheld, there is no basis to conclude that the CPIO's reply is incomplete, misleading or false.

The Hon'ble Supreme Court in the case of *Central Board of Secondary Education and Another v/s Aditya Bandopadhyay & others (Civil Appeal No. 6454/2011)*, has held that the RTI Act provides access to information that is available and existing and does not cast an obligation on a public authority to collect, collate, create or interpret information for an applicant. The Department of Personnel and Training has also clarified through its Office Memorandum No. 1/4/2009-IR dated 05.10.2009 that a CPIO is not required to create information, provide opinions, make assumptions, solve problems or answer hypothetical questions.

9 Upon examination of the records, I find that the CPIO has addressed each point of the RTI application, informed the appellant regarding the availability of records with the Directorate, and correctly stated the limitations imposed by the RTI Act regarding creation or interpretation of information. No evidence has been placed on record to establish that any specific record held by the Directorate has been denied to the appellant.

9.1 Accordingly, I hold that the CPIO has furnished an appropriate and lawful response under the RTI Act, 2005. I do not find any material to support the appellant's contention that incomplete, misleading or false information has been provided.

10. In view of above, I found that CPIO has correctly reply to the original RTI application. Hence, I am of the opinion that the CPIO had not provided incomplete, misleading or false Information to Appellant as claimed by Appellant in his Appeal dated 29.05.2026.

11. In view of the above discussion, I pass the following order:

ORDER

I hold that the CPIO had not provided incomplete, misleading or false Information to Appellant. The Appeal is disposed of accordingly.

Digitally signed by
Prashant Kumar Sinha
Date: 29-06-2026
14:46:13

Prashant Kumar Sinha
Additional Commissioner and First Appellate Authority

To,