**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. DGVAL/CONF/RTI/APP/10/2026-RTI-O/o DG-VAL-MUMBAI

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

Addressee: सेवा मे / To,

**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, 7वीं 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/E/26/00003 dated 06.05.2026 filed by

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An online RTI request application bearing Registration No. DGVAL/R/E/26/00003 dated 06.05.2026 filed by seeking information under the Right to Information Act, 2005, was received by this office on the RTI portal in online mode.

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

*"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. On perusal of the information sought by the applicant as mentioned above, it is observed that clarifications, mathematical formulations, and operational guidelines regarding export and import valuation has been requested.

4. 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.

5. 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).

6. 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)..

7. 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."*

8. 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..."*

The specific, practical formulas, mathematical validations, sought by the applicant do not fall under the definition of "information" under Section 2(f) of the RTI Act, 2005, as they are not held by or under the control of this public authority in any material record form.

9. In view of the above observations, the RTI application Registration No. DGVAL/R/E/26/00003 dated 06.05.2026 filed by

stands disposed of accordingly.

Yours faithfully

Digitally signed by
Yogesh Kumar
Date: 29-05-2026
15:15:07

( Yogesh Kumar)

Assistant Commissioner &

CPIO