भारत सरकार Government of India
वित्त मंत्रालय Ministry of Finance
केंद्रीय अप्रत्यक्ष कर और सीमा शुल्क बोर्ड
Central Board of Indirect Taxes & Customs
मूल्यांकन महानिदेशालय
DIRECTORATE GENERAL OF VALUATION
7th FLOOR, ANNEXE BUILDING, NEW CUSTOM HOUSE,
BALLARD ESTATE, MUMBAI – 400 001

सत्यमेव जयते

Order passed by: आदेश की तारीख / Date of order: As e-signed
Shri Anil Jain, CPIO जारी करने की तिथि / Date of issue: As e-signed.
F.No. DGVAL/CONF/RTI/APP/14/2026-POLICY

ORDER No.10/2026

प्रस्तावना /PREAMBLE

(i). इस आदेश की एक प्रति उस व्यक्ति को नि: शुल्क प्रदान की जाती है जिसे यह जारी किया गया है।
(i). A copy of this order is provided free of cost to the person to whom it is issued.

(ii). इस आदेश के विरुद्ध श्री प्रशांत कुमार सिन्हा, 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)
(ii). An appeal against this order shall lie with Shri Prashant Kumar Sinha, 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).

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

(iv). 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।
(iv). 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.

Subject: RTI Registration No. CBECE/R/T/26/02456 dated 14.07.2026 filed by

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1. An online RTI request application bearing Registration No. CBECE/R/T/26/ 02456 dated 14.07.2026 filed by , seeking information under the Right to Information Act, 2005, was sent to this office via email on 23.07.26 by the Central Board of Indirect Taxes and Customs (CBIC) for providing information with respect to point no 2 only of the information sought by the applicant.

2. The information sought by RTI applicant with respect to point no. 2 of the RTI application is as under:

(2) Unpredictable Regulatory Actions and Enforcement
a) Year-wise (FY 2021-22 to 2025-26) data from CBDT, CBIC, SEBI, CCI and major sector regulators on: number of show-cause notices, raids, tax/penalty demands raised, and

final penalties imposed on companies with turnover > ₹500 crore.

b) Number and percentage of such demands/penalties later reduced, waived or quashed by appellate authorities/courts.

c) Number of retrospective tax demands raised and resolved.

d) Copies of SOPs/guidelines issued for ensuring regulatory predictability and consistency.

3. 'Information' as per section 2(f) of The Right to information Act 2005, is defined as below: -

Section 2(f) "information" means any material in any form, including records, documents, memos, e-mails, 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;

Therefore, information refers to only materials, which are available in the records of the public authority. The public Authority is not required to create or compile any information on its own. The applicant can seek information as defined in section 2(f) either by pointing / referring the file document, paper or record etc., or by mentioning the type of information as may be available with the specified public authority.

In view of the above, after carefully examining the request of the applicant, it is observed that information sought do not fall under the definition of the RTI Act 2005. It is, therefore, informed that the information sought is not held by this office in any material form.

4. Accordingly, the subject RTI application filed by is, hereby, disposed of being not available with the Public Authority.

Digitally signed by
Anil Jain
Date: 07-08-2026
14:56:12

(ANIL JAIN)
Assistant Commissioner / CPIO,
DG Valuation

सेवा मे /Copy to: -

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