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/8/2026-POLICY

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

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

Addressee: सेवा मे / To,

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 श्री प्रशांत कुमार सिन्हा, 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 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).

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 I

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/26/00005 dated 20.05.2026 filed by

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An online RTI request application bearing Registration No. DGVAL/R/E/26/00005 dated 20.05.2026 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:

Category A — Identity & List of Approved Art Valuers
1. Please provide the complete list of art valuers / painting valuers / cultural property valuers who are currently recognised, empanelled, or approved by CBIC / Customs Department for the purpose of providing valuation reports on artworks (including paintings, sculptures, antiques, prints, and mixed-media works) in connection with import and export clearance.
2. For each valuer on the said list, please provide: a. Full name and designation b. Organisation / firm name and address c. Whether empanelled nationally or at specific Customs House(s) / ports / airports d. Date of empanelment and tenure / validity period e. Asset classes for which each valuer is approved (e.g., contemporary paintings, antique sculptures, prints, tribal art, etc.)
3. Please confirm whether any such list is available on a public-facing portal, and if so, provide the URL or document reference.
Category B — Eligibility, Qualification & Appointment Criteria
4. What are the minimum educational qualifications and professional experience required for a person or firm to be approved / empanelled as an art valuer by the Customs Department?
5. Under which statute, rule, circular, or notification is the eligibility criteria for art valuers prescribed? Please provide the relevant CBIC circular number(s), notification number(s), or internal order(s).
6. What is the process of appointment or empanelment of an art valuer by the Customs Department? Please describe step-by-step, including the authority competent to approve, the application procedure, and any examination or screening involved.
7. Is there a periodic review or renewal of the empanelment of approved art valuers? If yes, what is the frequency, and what criteria are applied for continuation or removal?
8. Can a private individual, gallery, or auction house independently recommend or nominate a valuer to the Customs Department? If yes, please describe the process.
9. What is the disciplinary mechanism in place if an empanelled valuer provides an incorrect, fraudulent, or negligent valuation? Which authority can take action, and under which provision?
Category C — Regulatory Basis for Seeking Art Valuation
10. Under which section of the Customs Act, 1962, and/or which Rules / Regulations is a Customs Officer empowered to call for an independent valuation report for artworks during import or export? Please cite the specific provision(s).
11. Is the requirement for an art valuation report triggered by: a. A fixed threshold value (e.g., above ₹X or USD Y)? b. The nature of the goods (e.g., artworks above a certain age, classified under specific HS codes)? c. The discretion of the assessing officer? d. A risk-based profiling system? — Please clarify the exact trigger mechanism and provide any internal circular / SOP on the same.
12. Which HS (Harmonised System) Codes / Customs Tariff Headings are treated as "art" or"cultural property" requiring special valuation treatment under current CBIC guidelines?
13. Is there a distinction in the valuation procedure followed for: a. Works by living Indian artists (contemporary art)? b. Works by deceased artists (modern/historical Indian art)? c.

Antiques
(over 100 years old) requiring Archaeological Survey of India / Ministry of Culture clearance?
d. Works by foreign artists being imported/exported? — Please describe the procedure applicable to each sub-category.
Category D — Records & Circulars
14. Please provide copies of all CBIC circulars, instructions, standard operating procedures (SOPs), trade notices, or internal guidelines currently in force that deal with the valuation of art / cultural property during import and export. If copies cannot be provided, please at least furnish the circular numbers and dates.
15. Are there any inter-departmental instructions between CBIC and the Ministry of Culture / Archaeological Survey of India / National Gallery of Modern Art governing the treatment of artworks at customs? If yes, please provide copies or references.

3. On perusal of the information sought by the applicant from point no. 1 to 15 as mentioned above, it is informed that this office does not maintain or hold the information sought in the RTI applications. Further, no mechanism for empanelment, approval, regulation, accreditation or disciplinary control of art valuers is administered by this office.

4. In view of the above, the RTI application Registration No. DGVAL/R/E/26/00005 dated 20.05.2026 filed by

stands disposed of accordingly.

Yours faithfully

(Yogesh Kumar)
Assistant Commissioner &
CPIO

Digitally signed by
Yogesh Kumar
Date: 17-06-2026
13:05:58