

केन्द्रीय लोक सूचना अधिकारी का कार्यालय
OFFICE OF THE CENTRAL PUBLIC INFORMATION OFFICER
F.No.DGVAL/CONF/RTI/APP/20/2024-POLICY-O/oDG-VAL-MUMBAI

आदेश की तिथि / Date of order: ४.१०.2024

जारी करने की तिथि/Date of issue: ४.१०.2024

Addressee: सेवा में / To,

प्रस्तावना / PREAMBLE

1. इस आदेश की एक प्रति उस व्यक्ति को निःशुल्क प्रदान की जाती है जिसे यह जारी किया गया है।
A copy of this order is provided free of cost to the person to whom it is issued.
2. इस आदेश के विरुद्ध श्रीमती एम.एस.धुरत, अपर आयुक्त, प्रथम अपीलीय प्राधिकारी, मूल्यांकन महानिदेशालय, 7वीं मंजिल, एनेक्सी, न्यू कस्टम हाउस, बैलार्ड एस्टेट, मुंबई-01 के पास अपील की जा सकती है। (टेलीफोन नंबर 022-22634521)
An appeal against this order shall lie with Smt. M.S. Dhurat, Additional Commissioner, the First Appellate Authority, Directorate General of Valuation, 7th Floor, Annexe, New Custom House, Ballard Estate, Mumbai-01 (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।
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 या ऑनलाइन आर.टी.आई पोर्टल द्वारा प्रस्तुत की जा सकती है।
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/24/00011 dated 10.09.2024
filed by - Reg.

An online RTI Request application bearing Registration No. No.DGVAL/R/E/24/00011 dtd 10.09.2024 filed by

enclosing the unsigned copy of the application dated 10.09.2024 seeking information under the Right to Information Act 2005, was received on the RTI portal on 10.09.2024.

2. The applicant is seeking information on Valuation and Reserve Price of Seized Electronic Goods under Section 48 of the Customs Act (Unclaimed/ Uncleared Cargo). The Applicant has sought the following information :

"I seek information regarding the Customs Departments valuation process for seized electronic goods under Section 48 of the Customs Act, specifically for non-payment of customs duty by passengers or importers.

Context:

When electronic goods like laptops, smartphones, TVs, washing machines, and monitors are seized due to unpaid customs duties, the Customs Department conducts a valuation to set a reserve price before auctioning the items via the MSTC online platform.

Information Requested:

1. Reserve Price Percentage:

What percentage of the current market value is typically used to set the reserve price for electronic goods under Section 48 of the Customs Act? For example, if a Dell laptop has a market value of 1,00,000, what percentage of this value (e.g., 45%, 70%) is used to determine the reserve price? Please specify how this percentage is calculated, particularly for items like laptops and smartphones.

2. Official Guidelines:

Is there an official document issued by CBIC, Department of Revenue, Government of India, that outlines the rules for valuing seized electronic goods under Section 48? If such a document exists, please provide:

The documents name.

Its release date.

Instructions on how to access it (e.g., a website link).

Please provide this information as soon as possible, as it is crucial for understanding the Customs Departments procedures."

3. The applicant has also attached the unsinged copy of the application dated 10.09.2024 seeking the information regarding Valuation and Reserve Price Determination

of Seized Electronic Goods under Section 48 of the Customs Act (Unclaimed/ Uncleared Cargo), which is reproduced below:

"I am filing this RTI application to seek detailed information regarding the valuation procedures followed by the Customs Department for electronic goods seized under Section 48 of the Customs Act (Unclaimed/Uncleared Cargo), particularly in cases of non-payment of customs duty by passengers or importers.

Context:

When electronic goods such as Laptops, Smart Phones, televisions, washing machines, monitors, etc., are seized by the Customs Department under Section 48 of the Customs Act due to nonpayment of customs duty, I understand that a detailed valuation process is conducted to determine the reserve price of each item. Following the valuation, these items are considered for auction via the MSTC online e-auctioning platform.

Information Requested:

1. Percentage of Actual Market Value Considered for Reserve Price:

For electronic items such as laptops, smartphones, televisions, washing machines, monitors, etc., what percentage of the current market value is typically considered to determine the reserve price during the valuation process under Section 48 of the Customs Act? For example, if a Dell laptop has a market value of ₹1,00,000, what percentage of this value is used to set the reserve price (e.g., 45%, 70%)? Please provide specific information on how this percentage is determined, particularly for electronic goods like laptops and smartphones.

2. Official Guidelines or Documents:

Is there an official document issued by the Central Board of Indirect Taxes and Customs (CBIC), Department of Revenue, Government of India, that outlines the rules and guidelines for Customs Officers regarding the valuation process for electronic goods seized under Section 48 of the Customs Act? If such guidelines exist, please provide the following details:

- ☐ The name of the document.
- ☐ The release date of the document.
- ☐ Information on how to access this document (e.g., a website link).

I request you to kindly provide this information at the earliest, as it is crucial for understanding the procedures followed by the Customs Department in such cases.

Thank you for your attention to this matter.

Kindly provide the information at the earliest or within the stipulated time frame as per the RTI Act, 2005."

4. [redacted] has filed this RTI application before the Directorate General of Valuation, Mumbai. It is to inform that the Directorate General of Valuation was created by the Board office vide Circular no. 11013/34/96-AD IV Pt II dated 02.06.1997 and has been mandated with the following work :

- i. Set up valuation databases and tools for effective implementation and uniform application of valuation laws.
- ii. Assist the CBIC in policy matters concerning Valuation.

- iii. Monitor valuation trends of sensitive commodities in association with NCTC & DRI.
- iv. Provide guidance to field formations at regular intervals.
- v. Conduct valuation inspections of field formations at regular intervals.
- vi Monitoring of pendency of cases registered at all the 5 SVBs at Mumbai, Delhi, Chennai, Kolkata & Bengaluru.
- vii International Customs Cooperation with WCO/WTO and technical assistance in capacity building of other Customs administration.
- viii. Secretariat for the purposes of CAVR, 2023 including setting up of digital record keeping.

5. Apart from the above, para 4 of the aforesaid Board's circular states that the Directorate General of Valuation will not, however, undertake any investigation of cases involving valuation frauds / undervaluation. Now, as per the RTI request the applicant is seeking information regarding valuation process for seized electronic goods under Section 48 of the Customs Act, specifically for nonpayment of customs duty by passengers or importers. The applicant has also requested for the reserve price percentage, official guidelines for the same.

6. On the basis of the mandate of this office as well as Board's circular referred to above, it is to state that this Directorate is not in possession of the information sought by the applicant and hence this Directorate cannot provide the information sought.

The application dated 10.09.2024, accordingly, stands disposed of.

Yours faithfully,

Signed by Yogesh Kumar

Date: 08-10-2024 11:00:30

Assistant Commissioner & CPIO