

 सत्यमेव जयते BHARAT SARKAR	भारत सरकार / Government of India वित्त मंत्रालय/ Ministry of Finance कार्यालय/ प्रधानआयुक्त सीमाशुल्क Office of Pr. Commissioner of Customs Mumbai Zone III, CSM International Airport Mumbai – 400 099	 INDIAN CUSTOMS
F.No. Air Cus/40/07/(90)/2024-RTI		Date of order:09-10-2024

**INFORMATION GIVEN BY: CENTRAL PUBLIC INFORMATION
OFFICER(CPIO), C.S.M.I AIRPORT, MUMBAI.**

INFORMATION NO: 07/(90)/2024

Mr. Pavan Kumar Srigundugurthi, (hereinafter referred as the applicant) had filed online application vide registration No. CCUM3/R/X/24/00017 dated 13/09/2024, under the Right to Information Act, 2005. Vide this application the information sought is reproduced verbatim:-

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

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, which outlines the rules for valuing seized electronic goods under Section 48? If such a document exists, please provide: The documents name. It's release date. Instructions on how to access it (e.g., a website link).”

2. The information received from concerned section is reproduced below:

“i). The methodology of calculating the reserve price percentage is given in Board Circular 12/2006-Customs dated 20th February, 2006.

ii). The relevant Board Circular for valuation and disposal of seized goods is Board Circular 12/2006-Customs dated 20th February, 2006 and relevant Board Circular for valuation and disposal of unclaimed/uncleared goods is Board Circular 49/2018-Customs dated 3rd December, 2018. Both Board Circulars can be accessed from CBIC website (www.cbic.gov.in).”

3. The RTI Application dated 13/09/2024 is accordingly disposed of. An Appeal under Section 19 of the RTI Act, 2005 against this order lies before Ms. Nancy D'souza, Addl. Commissioner of Customs & First Appellate Authority, CSMI Airport, Mumbai – 400099, Maharashtra within 30 days of receipt of this order.

PareshPatel
CPIO & ASSISTANT COMMISSIONER

To

1. Mr. PAVAN KUMAR SRIGUNDUGURTHI,
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2. Copy submitted to – The First Appellate Authority (FAA), C.S.M.I Airport, Mumbai Customs Zone III.