

489A
05/05/22



MOST URGENT
RTI MATTER

GOVERNMENT OF INDIA
OFFICE OF THE PRINCIPAL COMMISSIONER OF CGST & CENTRAL TAX:
KOLKATA- NORTH COMMISSIONERATE, CGST BHAWAN:
1ST FLOOR:180, SHANTIPALLY, RAJDANGA MAIN ROAD, E.M BYPASS KOLKATA-700107
C. No. V(30)41/RTI/HQ/CGST & CX/Kol-North/2022 Dated: -

To
Shri Rajib Mullick,

Sir/Madam,

Sub: Information under the RTI Act, 2005 — Regarding.

Please refer to your RTI application having Registration No. GSTKT/R/E/22/00053 dated-11.04.2022, GSTKT which was received in this Commissionerate on 20.04.2022. Subsequently the said RTI application was registered at this office vide Registration No.42/RTI/Kol-North/2022 dated-22.04.2022.

The desired information as received from the AC(Tech), CGST&CX Kolkata North Commissionerate is enclosed herewith.

If you are aggrieved or dissatisfied with the above information, you may prefer an appeal within 30 (thirty) days of receipt of the information before the 1st Appellate Authority namely **Ms Mohsina Tabassum**, Joint Commissioner & FAA, CGST & CX, Kolkata-North Commissionerate, O/o The Principal Commissioner of CGST & CX, 2nd Floor, Kendriya Utpad Shulk Bhawan, 180, Shantipally, Rajdanga Main Road, Kolkata-700107.

Enclo- 02(Two) Sheets.

Yours faithfully,

(Indu Bikash Das)
CPIO & Assistant Commissioner
HQ, RTI Cell
CGST: Kol-North Comm'te.

Dated: 04 MAY 2022

C. No. As above/ 1993
Copy forwarded for information to: -

1. The Assistant Commissioner (Systems), Computer Cell, CGST & CX, Kolkata North Commissionerate with a request to upload the RTI application dated-11.04.2022 Shri Rajib Mullick, (enclosed Four sheets).
2. The CPIO & Assistant Commissioner, O/o the Pr. Chief Commissioner CGST & CX, Kolkata Zone.

(Indu Bikash Das)
CPIO & Assistant Commissioner
HQ, RTI Cell
CGST: Kol-North Comm'te.

05/05/22
B. Pat. (System)

866
02/05/22

Sup(RTI) [Signature]



GOVERNMENT OF INDIA
OFFICE OF THE PRINCIPAL COMMISSIONER OF CGST & CENTRAL TAX
KOLKATA NORTH COMMISSIONERATE
GST BHAWAN, 180 SHANTI PALLY, KOLKATA-700107

C.NO. V(30)18/ CGST&CX/KOL-N/Tech./misc/2020 /1753

Dated: 28 APR 2022

To
The CPIO & Assistant Commissioner
HQ, RTI Cell
CGST Kolkata North Commissionerate
Kolkata

Sir,

Sub: RTI application dated: 11.04.2022 filed by Shri Rajib Mullick

Please refer to C.NO. V(30)41/RTI/HQ/CGST&CX/KOL-N/2022/1290 dated: 22.04.2022 on the above subject matter.

Rule 86A OF CGST Rules states that

(1) The Commissioner or an officer authorised by him in this behalf, not below the rank of an Assistant Commissioner, having reasons to believe that credit of input tax available in the electronic credit ledger has been fraudulently availed or is ineligible in as much as-

a) the credit of input tax has been availed on the strength of tax invoices or debit notes or any other document prescribed under rule 36-

i. issued by a registered person who has been found non-existent or not to be conducting any business from any place for which registration has been obtained; or

ii. without receipt of goods or services or both; or

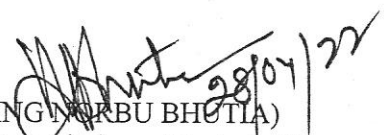
b) the credit of input tax has been availed on the strength of tax invoices or debit notes or any other document prescribed under rule 36 in respect of any supply, the tax charged in respect of which has not been paid to the Government; or

c) the registered person availing the credit of input tax has been found non-existent or not to be conducting any business from any place for which registration has been obtained; or

d) the registered person availing any credit of input tax is not in possession of a tax invoice or debit note or any other document prescribed under rule 36,

may, for reasons to be recorded in writing, not allow **debit of an amount equivalent to such credit in electronic credit ledger** for discharge of any liability under section 49 or for claim of any refund of any unutilised amount.

Yours faithfully,


(TENZING NORBU BHUTIA)
Assistant Commissioner (Technical)
CGST & Central Tax
Kolkata North Commissionerate
Kolkata

380A

20/04/2022

Sup (RTI)
20/04/22



भारत सरकार

GOVERNMENT OF INDIA

प्रधान मुख्य आयुक्त का कार्यालय

OFFICE OF THE PRINCIPAL CHIEF COMMISSIONER

केन्द्रीय वस्तु एवं सेवा कर, कोलकाता क्षेत्र

CENTRAL GOODS AND SERVICES TAX AND CENTRAL EXCISE, KOLKATA ZONE

केन्द्रीय वस्तु एवं सेवा कर भवन, दुसरा तल, 180, शांतिपल्ली, आर. बी. कनेक्टर, कोलकाता - 700 107

GST Bhawan (2nd Floor), 180 Shanti Pally, R. B. Connector, Kolkata - 700 107

Phone No. 033-2441-6797/6842; Fax No. 033- 2441-6834/6798



F. No. GCCO/RTI/APP/388/2022-O/o. Pr CC-CGST-ZONE-Kolkata/6758-66 Date: 20/04/2022.

To,
The CPIO,
Kolkata North/Kolkata South/Howrah/Haldia/Bolpur/Siliguri/
Audit-I/Audit-II/Durgapur Audit,
CGST & CX Commissionerate.

Sir,

Sub: RTI Applications filed by Shri Rajib Mullick under Right to information Act, 2005- req.

Please find enclosed herewith a RTI application having Registration No. GSTKT/R/T/22/00053 dated 11.04.2022 filed online by **Shri Rajib Mullick**,

It appears that the information sought by the applicant pertains to your Commissionerate. Hence, the RTI Application is transferred to your office under section 6(3) of the RTI Act, 2005.

You are requested to supply the information directly to the applicant under RTI Act, 2005 within the due date as specified under RTI Act, 2005 under intimation to this office.

Yours faithfully,

Encl: As Above.

(Signature) 20/4/2022

Assistant Commissioner (RTI)
Pr. CCO, Kolkata Zone

F. No. GCCO/RTI/APP/388/2022-O/o. Pr CC-CGST-ZONE-Kolkata/

Date: /04/2022.

Copy for information to:-

1. Shri Rajib Mullick,

Sir, in case of filing RTI first appeal, you are requested to apply it directly before the First Appellate Authority of the Commissionerate where your RTI application is being transferred u/s. 6(3) of the RTI Act, 2005 as this office cannot transfer RTI First Appeal application to another First Appellate Authority [Reference: The FAA, CIC in the matter of Sri Freddy Pareira file No. CIC/AA/A/2013/22-Decision dated 23/02/2013].

(Signature)

Assistant Commissioner (RTI)
Pr. CCO, Kolkata Zone

RTI REQUEST DETAILS

Registration No. : GSTKT/R/E/22/00053	Date of Receipt : 11/04/2022
Type of Receipt : Online Receipt	Language of Request : English
Name : Rajib Mullick	Gender : Male
Address :	
State : West Bengal	Country : India
Phone No. :	Mobile No. :
Email :	
Status(Rural/Urban) : Urban	Education Status : Graduate
Is Requester Below Poverty Line ? : No	Citizenship Status : Indian
Amount Paid : 10)	Mode of Payment : Payment Gateway
Does it concern the life or Liberty of a Person ? : No(Normal)	Request Pertains to :
Information Sought :	Whether any negative balance as debit entry corresponding to alleged GST dues of an RTP can be created in his electronic credit ledger under Rule 86A of the CGST/SGST Rules, 2017 ? Whether any credit entry, subsequent to the creation of such negative balance would stand automatically adjusted against such negative balance and if so what is the destination of the tax credit so adjusted? Whether upon such adjustment of the tax credit/money is contributed to the Union/State exchequer?