

RTI REQUEST DETAILS**Registration No. :** GSTKT/R/E/20/00151 **Date of Receipt :** 18/11/2020**Type of Receipt :** Online Receipt **Language of Request :** English**Name :** Ankita **Gender :** Female**Address :** C/4, Bhawani Annapurna Enclave,, Durga Mandir Road - 2,
Dhanbad, Pin:826001**State :** Jharkhand **Country :** India**Phone No. :** Details not provided **Mobile No. :** Details not provided**Email :** rtionlinejh@gmail.com**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 :**

The complete RTI Application is attached herewith as Supporting Document. I have requested for information in 36 points in my RTI Application. Kindly reply to my queries in a clear, factual manner, maintaining transparency in the system as is expected from a Government Department of our country, as early as practicable, and in no case later than the stipulated time frame of 30 days.

Information Sought : I need the information to the 36 points in the format convenient to you. In this regard, these 36 are the points in which I had sought the information in my RTI application to the CBIC Board & in response of the same I have been asked to seek the information from the respective Zones. So I request you to kindly provide me the information in regard to the GST & Customs Commissionerates under jurisdiction of Kolkata.

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To,
The Central Public Information Officer,
O/o Principal Chief Commissioner of CGST & Customs,
Kolkata Zone, Kolkata.

Subject :- Request for information under under section 6(1) of the RTI Act, 2005

Madam/Sir,

I need the following information in the format convenient to you. In this regard, the following are the points in which I had sought the information in my RTI application to the CBIC Taxes Board & in response of the same I have been asked to seek the information from the respective Units.

So I request you to kindly provide me the following information in regard to GST & Customs Commissionerates under KOLKATA ZONE.

- 1) Kindly provide the name, office address, official contact number, official email ids, batch of joining service, posting date at current office of all the officers posted at various field formations and headquarters of Indian Revenue Services (Customs & Central Excise Cadre)
- 2) Kindly provide the Number of inspections/enforcement activities carried out by officers of Indian Revenue Services (Customs & Central Excise Cadre) posted at various Commissionerates, Intelligence units & other allied units also provide the amount recovered/reversed and penalty imposed in last 8 years.
- 3) Kindly provide the Name, Registration no, location & violation details of the firms/units which were subjected to inspections/enforcement activities by the officers of I.R.S. (Customs & Central Excise Cadre) and the amount recovered/reversed and penalty imposed in last 8 years. (Kindly provide the details Zone/Commissionerate wise & Intelligence unit wise).
- 4) Kindly provide the Name, Registration no., location & violation details of the firms/units which were penalised by the Customs. Kindly provide the details Customs Commissionerate wise. (Mention the amount involved in each case and also briefly provide the findings of the officers in each case)
- 5) Kindly provide the Trade/Business name and GSTIN of the service providing firms whose premises were visited by officers of CGST under section 67 or 71 of the GST Act and the amount recovered/reversed and penalty imposed since the implementation of GST. Kindly provide the details Zone wise/Commissionerate wise and Intelligence unit wise. (Mention the amount involved in each case and also briefly provide the findings of the officers in each case)
- 6) Kindly provide the details including Trade/Business name, GSTIN, location etc of the firms whose premises were visited by officers of CGST under section 67 or 71 of the GST Act in relation to circular trading of Coal and the amount recovered and penalty imposed on them since the implementation of GST. Kindly provide the details Zone wise/Commissionerate wise and Intelligence unit wise. (Mention the amount involved in each case and also briefly provide the findings of the officers in each case)
- 7) Kindly provide the details including Trade/Business name, GSTIN, location etc of the firms whose premises were visited by officers of CGST under section 67 or 71 of the GST Act in relation to circular trading of Iron & Steel and the amount recovered and penalty imposed on them since the implementation of GST. Kindly provide the details Zone wise/Commissionerate wise and Intelligence unit wise. (Mention the amount involved in each case and also briefly provide the findings of the officers in each case)
- 8) Kindly provide the details including Trade/Business name, GSTIN, location etc of the firms whose premises were visited by officers of CGST under section 67 or 71 of the GST Act in

relation to fake claim of ITC without actual supply and the amount recovered and penalty imposed on them since the implementation of GST. Kindly provide the details Zone wise/Commissionerate wise and Intelligence unit wise. (Mention the amount involved in each case and also briefly provide the findings of the officers in each case)

9) Kindly provide the details including Trade/Business name, GSTIN, location etc of the firms whose premises were visited by officers of CGST under section 67 or 71 of the GST Act in relation to inadmissible refund claimed/allowed and the amount recovered and penalty imposed on them since the implementation of GST. Kindly provide the details Zone wise/Commissionerate wise and Intelligence unit wise. (Mention the amount involved in each case and also briefly provide the findings of the officers in each case)

10) Kindly provide the details including Trade/Business name, GSTIN, location etc of the firms whose premises was visited by officers of CGST under section 67 or 71 of the GST Act and those firms were found non-existent and the amount recovered and penalty imposed on them since the implementation of GST. Kindly provide the details Zone wise/Commissionerate wise and Intelligence unit wise. (Mention the amount involved in each case and also briefly provide the findings of the officers in each case)

11) Kindly provide the details of the firms including Trade/Business name, GSTIN, location etc of the firms whose information was received from the State-GST in regard to tax evasion and the action taken on them by officers of Central-GST officers. (Mention the amount involved in each case and also briefly provide the findings of the officers in each case)

12) Kindly provide the details of the firms including Trade/Business name, GSTIN, location etc of the firms under Central Tax Jurisdiction whose premises were visited by officers of SGST under section 67 or 71 of the GST Act and information from the SGST in regard to tax evasion was passed on to CGST for necessary action. Also provide the details of action taken on them by the CGST officers (kindly provide information commissionerate wise)(Mention the amount involved in each case and also briefly provide the findings of the officers in each case)

13) Kindly provide the details of the firms including Trade/Business name, GSTIN, location etc of the firms under Central Tax Jurisdiction whose premises were visited by officers of SGST under section 67 or 71 of the GST Act and they were found non-existent at their principal place of business and information from the SGST in regard to non-existence was passed on to CGST for necessary action. Also provide the details of action taken on them by CGST officers. (kindly provide this information commissionerate wise) (Also briefly provide the findings of the officers in each case).

14) Kindly provide the Trade/Business name and GSTIN of the firms which were subjected to intelligence based enforcement activity by the Officers of CGST and the amount recovered and penalty imposed since the implementation of GST. (Also briefly provide the findings of the officers in each case)

15) Kindly provide details of penalty imposed/recovered from Coal dealers from enforcement activities under section 67, 68, 70, 73/74, 122, 125, 129, 130 of the GST Act. (Kindly provide the information commissionerate wise) (Also briefly provide the findings of the officers in each case).

16) Kindly provide details of penalty imposed/recovered from Iron or Steel dealers from enforcement activities under section 67, 68, 70, 73/74, 122, 125, 129, 130 of the GST Act. (Kindly provide the information zone/commissionerate-wise) (Also briefly provide the findings of the officers in each case).

17) Kindly provide details of the firms on which inspection was followed by tax and penalty being imposed regarding which intelligence inputs were received from other government agencies.

Also specify the name of agencies which provided the inputs. (Also mention the amount involved in each case and also provide the brief findings of the inspection/enforcement activity)

18) Kindly provide details of the firms on which inspection/enforcement activity was followed by tax and penalty being imposed regarding which intelligence inputs were received from various other sources. (Kindly provide this information zone/commissionerate-wise) (Also mention the amount involved in each case and also provide the brief findings of the audit)

19) Kindly provide details of the firms on which inspection was followed by tax and penalty being imposed which have filed appeal against the tax/penalty imposed. Also provide the status of the appeal (mention the amount involved in each case & also provide the brief findings of the inspection)

20) Kindly provide details of the firms on which tax and penalty was imposed on the basis of Audit (mention the amount involved in each case & also provide the brief findings of the audit in each case)

21) Kindly provide details of the firms on which tax and penalty was imposed on the basis of Scrutiny (mention the amount involved in each case and also provide the brief findings of the Scrutiny in each case)

22) Provide details of all leaves (*Casual Leave, Earned Leave, Maternity Leave, Half-Pay Leave, Extraordinary Leave, and/or any other kind of leave present in the department*) availed by the officers of Indian Revenue Services (Customs & Central Excise Cadre) upto the rank of Principal Commissioner / Principal Additional Director General since 1st January 2013 till date.

23) Attendance details of officers of Indian Revenue Services (Customs & Central Excise Cadre) upto the rank of Principal Commissioner / Principal Additional Director General from 1st July 2019 to 31st March 2020.

24) Specific Details of Earned leaves of officers of Indian Revenue Services (Customs & Central Excise Cadre) including the date of application of earned leave, date of proceeding on leave, date of joining after the leave, method of leave application(email/letter/online etc), period for which earned leave was applied, date of sanction and/or date of non-approval/rejection (if any, with reason) since 1st January 2013 till date.

25) All such details of earned leaves not sanctioned or rejected till date, ie., in pending status, of officers of Indian Revenue Services (Customs & Central Excise Cadre) for the last 8 years, along with the reasons for such pendencies.

26) Joining details, after transfers of officers of Indian Revenue Services (Customs & Central Excise Cadre) along with the date of notification of transfer/posting, date of relieving and date of joining at the new place (in regard to last 8 years).

27) List of all transfer/posting of officers of Indian Revenue Services (Customs & Central Excise Cadre) done on the basis of representation undertaken in the last 10 years also if possible indicate the basis/details/grounds of representation.

28) All such details of earned leaves of period prior to 1st January 2013 which were sanctioned after 1st January 2013 till date of the officers of Indian Revenue Services (Customs & Central Excise Cadre) also mention the reasons why the leaves were not sanctioned before the availment of earned leave.

29) Which are the restrictions in the availment/use of different types of leaves in regard to the officers of Indian Revenue Services (Customs & Central Excise Cadre)? (Also kindly mention/quote the provisions/details of rules in various service rules/circulars/service code/other relevant notifications in this regard)

- 30) Is it always a pre-requisite to get (different) types of leaves approved before availing them? Or can they be approved post-facto/after return from the leave? Which are the circumstances under which the different type of leaves can be approved after return from the leave? (Also kindly mention/quote the provisions/details of rules in various service rules/circulars/service code/other relevant notifications in this regard)?
- 31) Under which circumstances can application of Earned leave of the officers of Indian Revenue Services (Customs & Central Excise Cadre) be rejected? What are the quantifiable measures to justify the reasons of rejection of such leaves? Who is the appellate authority in case of rejection/cancellation of earned leaves?
- 32) Which are the various reasons/provisions in regard to pre-mature transfer of an officer of Indian Revenue Services (Customs & Central Excise Cadre)? Kindly elaborate the reasons/provisions.
- 33) When a pre-mature transfer is being taken up on administrative ground, which are the various things which are looked into before taking such decisions?
- 34) In regard to an officer of Indian Revenue Services (Customs & Central Excise Cadre), which are all the provisions/principles/guidelines regarding transfer/posting at location of spouse who is employed at a Government Department/Enterprise?
- 35) When an officer of Indian Revenue Services (Customs & Central Excise Cadre) is transferred pre-maturely from a location where his/her spouse is working in a Government Department/Enterprise, is he/she entitled to request the government to kindly consider the deferment/cancellation of the transfer order?
- 36) Kindly provide the details of officers of Indian Revenue Services (Customs & Central Excise Cadre) posted/deputed at various State Governments/PSUs/Ministries or Departments of Indian Government and other Government or semi-government agencies. Also inform the basis of selection for such postings/deputations.

I would like to mention here that leave/attendance/transfer/posting/joining records of a public servant and enforcement activities by govt. officials conveys information regarding public activity, and this information is disclosable under the RTI Act, 2005. It is important to note that the Central Information Commission in numerous cases has held that information relating to leave and attendance registers cannot be considered to be exempt information since this is the information regarding the public activity (CIC/SG/A/2012/000211/18093). Also similar stand has been taken in cases (CIC/BS/A/2014/000225+235+236+280/6664). Also in regard to the information sought, I would like to bring to your kind notice that on a similar application, Commissionerate under North East Zone (Shillong Zone) of CGST, Audit Department of Bhubaneswar & Audit Department of Belagavi has provided the information as sought without any intention to hide any information (extracts enclosed). Also it is important to mention that the information relating to Enforcement are suo-moto disclosed by several CGST Department and GST Intelligence units across India on successful Enforcement actions on fake firms or circular trading or wrong Refund claiming firms (few extracts enclosed for your ready reference). Hence the enforcement information also are not protected under the RTI Act. Also, I would like to add that all government records should be maintained in such format that it may be made easily available whenever information is sought by any citizen under the RTI Act. Thus, I would request you to kindly provide me the information pertaining to the above mentioned queries in a clear, factual manner, maintaining transparency in the system as is expected from a Government, **as early as practicable, and in no case later than the stipulated time frame of 30 days**. Also I would like to inform that the above information is not protected under RTI as I am not demanding specific information such as inspection/incident reports or personal details, details of notices/replies/various forms etc. Since the above queries relate/pertains to government revenue, hence it is a public matter and disclosure of the same is not protected. I believe the above information is available with the your office or with the offices under control of your office & hence I am requesting information from you.

Yours faithfully,
(Ankita)

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