

8/12/2020

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RTI



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**GOVERNMENT OF INDIA**

**OFFICE OF THE ASSISTANT COMMISSIONER OF CGST & CX  
PARK STREET DIVISION, GST BHAWAN, 180 SHANTIPALLY, KOLKATA -700107**

C.No.V(30)01/PSD/ CGST/Misc – Corrs/RTI/TECH/2020/ 701-703

Dated: 14 .08.2020

To  
Shri Piyush Agarwal  
251/1, Nagendranath Road,  
New Shrachi Garden,  
Block B-2, Flat No 4B,  
West Bengal, Pin: 700 028

Dear Sir,

**Sub: RTI application filed by Shri Piyush Agarwal dated 17.07.2020 under the Right to Information Act, 2005 --Regarding**

Please refer to your RTI application dated 17.07.2020 which was communicated to this office by the Assistant Commissioner & CPIO, HQ RTI Cell, CGST & CX, Kolkata South Commissionerate under C. No. V(30)679/RTI/Tech/HQ/S/CGST & CX/ Kol/2020/1935-1346 dated 30.07.2020 and the same has subsequently been registered at this office vide registration no. 08/RTI/PSD/CGST/Kol-S/2020 dated 04.08.2020.

The point wise reply to the RTI application is given below:

1. Job work procedure is detailed under section 143 of the CGST Act 2017.
2. The CGST Act 2017 covers every aspect of supply related to all goods and services which are taxable.
3. Section 15 of the CGST Act 2017 read with the provision under Chapter IV of the CGST Act 2017 details all the aspect of valuation.
4. As there is no classification like textile dyeing charges, the supplier, as defined under the CGST Act 2017 shall determine and pay tax accordingly.
5. The details in respect of Service Accounting Code are already available in public domain.

*If you are not satisfied with the answer you may prefer an appeal, within 30 (thirty days) under section 19 of the RTI Act, 2005 before Shri. Pawan Kumar, 1<sup>st</sup> Appellate Authority and Joint Commissioner CGST & CX, Kolkata South Commissionerate (3<sup>rd</sup> floor) ,GST Bhawan, 180 Shanti Pally, Kolkata-700107.*

Yours sincerely,

  
(Swapan Kr. Ghosh)

Assistant Commissioner & CPIO  
Park Street Division, CGST & CX  
Kolkata South Commissionerate

o/c

## RTI REQUEST DETAILS

**Registration No. :** GSTKT/R/E/20/00074      **Date of Receipt :** 17/07/2020  
**Type of Receipt :** Online Receipt      **Language of Request :** English  
**Name :** Piyush Agarwal      **Gender :** Male  
**Address :** 251/1 Nagendranath Road, New Shrachi Garden. Block- B2. Flat No  
 4B, Pin:700028  
**State :** West Bengal      **Country :** India  
**Phone No. :** Details not provided      **Mobile No. :** +91-9883854944  
**Email :** capiyushagarwal@hotmail.com  
**Status(Rural/Urban) :** Urban      **Education Status :** Above 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 :** Respected Sir  
 I am learner in GST, my area of interest GST on Textile Industry and its impact  
 While learning and need to update myself I need the following clarification and information from your end  
 1. Definition of Job Worker in Textile Industry  
 2. What are the services covered in GST in textile manufacturing services  
 3. Is Textiles dyeing Charges are included in textile manufacturing services in GST  
 4. What is the GST rate applicable on Textile Dyeing Charges  
 5. What is the difference between Services Accounting Code SAC 998821 and SAC 999715