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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/2020/2239-41

Dated: 29.10.2020

To
Shri Ram Ratan Roy,
Electrosteel Casting Limited,
G.K. Tower, 19, Camac Street,
Kolkata, Pin 700 017

Dear Sir,

Sub: RTI application dated 10.09.2020 filed by Shri Ram Ratan Roy under the RTI Act, 2005
--Regarding

Please refer to your RTI application dated 10.09.2020 which was communicated to this office by the Assistant Commissioner & CPIO, HQ RTI Cell, CGST & CX, Kolkata South Commissionerate under C. No. V(30)122/RTI/Tech/HQ/S/CGST & CX/ Kol/2018/4776-87 dated 06.10.2020 and the same has subsequently been registered at this office vide registration no. 11/RTI/PSD/CGST/Kol-S/2020 dated 07.10.2020.

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

- i) Supplies of fully exempt goods made under various Excise Duty Exemption Notification & supplies of goods which attracted NIL duty of Excise were beyond the purview of Section 11D of Central Excise Act 1944 prior to its amendment vide insertion of Section 11D(1A) wef. 10th May 2008.
- ii) No such case in terms of the section 11D(1) has been booked by this division. Hence the desired information may please be treated as NIL.

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, 1st Appellate Authority and Joint Commissioner CGST & CX, Kolkata South Commissionerate (3rd floor), GST Bhavan, 180 Shanti Pally, Kolkata-700107.

Yours sincerely,

(Swapan Kt. Ghosh)
Assistant Commissioner & CPIO
Park Street Division, CGST & CX
Kolkata South Commissionerate

O/C

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

Dated: .2020

Copy forwarded for information to:-

- 1) The Assistant Commissioner & CPIO, Kolkata South CGST & CX Commissionerate.
- 2) The Assistant Commissioner & CPIO, CCO, CGST & CX, Kolkata Zone.

And a copy of the reply to the RTI application forwarded to the Deputy/ Assistant Commissioner (System), Kolkata South CGST & CX Commissionerate along with a copy of the RTI application via email to kolsouth.gst@gov.in for uploading to the official website.

Banerjee 29/10/2020
(Sudipto Banerjee)
Superintendent (RTI)
Park Street Division, CGST & CX
Kolkata South Commissionerate

RTI REQUEST DETAILS

Registration No. : GSTKT/R/X/20/00001

Date of Receipt : 10/09/2020

Transferred From : Central Board of Excise and Customs - Central Excise on 10/09/2020
With Reference Number : CBECE/R/E/20/00840Type of Receipt : Electronically Transferred from Other
Public Authority

Language of Request : English

Name : RAM RATAN ROY

Gender : Male

Address : ELECTROSTEEL CASTINGS LIMITED, G.K.TOWER, 19, CAMAC
STREET,, KOLKATA, Pin:700017

State : West Bengal

Country : Details not
provided

Phone No. : +91-9903911379

Mobile No. : +91-
9163393458

Email : rroy@electrosteel.com

Status(Rural/Urban) : Urban

Education Status : Details not
provided

Letter No. : Details not provided

Letter Date : Details not
providedIs Requester Below Poverty
Line ? : No

Citizenship Status : Indian

Amount Paid : 10)

Mode of Payment : Payment
GatewayDoes it concern the life or
Liberty of a Person ? : No(Normal)Request
Pertains to :Information Sought : This office does not held the information sought by the applicant under
point 1(ii). The application is, therefore being transferred under section
6(3) of the RTI Act,2005 for providing information directly to the
applicant,if any available under the provisions of the RTI Act,2005.

Original RTI Text : RTI APPLICATION DATED 02.09.2020

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ELECTROSTEEL CASTINGS LIMITED

O. B. T. Road, Khardah, P. O. Sukchar, Kolkata 700 115, India
Tel : +91 33-71014300, 71014450 Fax : +91 33-71014501 to 4504
CIN : L27310OR1955PLC000310
Web : www.electrosteelcastings.com



APPLICATION FOR SEEKING INFORMATION UNDER SECTION 6(1) OF THE RIGHT TO INFORMATION ACT, 2005

To
The Respected Central Public Information Officer (CPIO),
Office of the Chairman - CBIC, Ministry of Finance,
Department of Revenue,
North Block ; New Delhi,
PIN- 110 001.

Date : 02.09.2020

Dear Sir,

I am a citizen of India and my contact details are submitted herein below.

For ready reference, most respectfully I refer to **para 30 (d) of the GOI Budget Speech of 2008** which reads as below:

"d) According to the provisions of Section 11D of the Central Excise Act, 1944 a person liable to pay duty is required to deposit with the Central Government any amount that he collects as representing duty of excise in excess of the duty assessed or determined and paid on any excisable goods. **As such, recovery of amounts collected in this manner is possible only from persons who are liable to pay duty. Sub-section (1A) has now been inserted to enable the Central Government to recover such amounts from any person. Besides, it has also been provided that any person who recovers an amount representing it as duty of excise on excisable goods, which are wholly exempt or chargeable to Nil rate of duty, would also be required to deposit it with the Central Government.** Consequential amendments have been carried out in section 11 DD to enable recovery of interest on such amounts if they are not deposited in time. The analogous provision contained in section 28 B of the Customs Act has also been amended in the same manner."

Now, reference to section 11D(1) of the Central Excise Act, 1944 ; its amendment vide insertion of **Section 11D (1A)** w.e.f. 10th May 2008 and with reference to **para 30 (d) of the Union Budget Speech of 2008** as above, please provide the short information solicited below.

1. Information solicited:

- (i) Whether the supplies of fully exempt goods made under various Excise Duty Exemption Notifications & supplies of goods which attracted NIL duty of excise were coming in the purview of Section 11D of the Central Excise Act 1944 prior to its amendment vide insertion of Section 11D (1A) wef 10th May 2008.;

Follow the Electrosteel Group on



H.O. : 19, Camac Street, Kolkata 700 017
Tel : +91 33-7103 4400, 2283 9990, Fax : +91 33-2289 4340
Regd. Office : Rathod Colony, Rajgangpur, Sundergarh, Odisha 770 017



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- (ii) Related to fully exempted goods under various Excise Duty Exemption Notifications & where goods attracted NIL duty of excise -please provide the factual position of particulars of cases booked i.e. SCNs issued by your esteemed department involving demand(s) in terms of **Section 11D(1)** of the Central Excise Act 1944 **prior to its amendment** vide insertion of **Section 11D (1A)** w.e.f. 10th May 2008.

The information, being of general legal interest in the trade, may please be provided with

- (a) SCN No. & Date;
- (b) proposed demand amount :
- (c) amount recovered -if any &
- (d) fate of the case with present status.

2. To the best of my knowledge and belief, the above information does not relate to section 8 & 9 of the RTI Act, 2005 which are exempted from disclosure.
3. Whether the information sought concern the life and liberty of a person? NO.
4. Details of fees paid: **Fees of Rs. 10/- for the application paid & payment-Document attached.**
5. Additional fees for providing photocopies of the information, as would be further required as per law, would be paid forthwith on receipt of written direction from the Department in this regard please.

Yours faithfully,

(RAM RATAN ROY)

Jt. General Manager (Credit Control)
Electrosteel Castings Limited
G.K.Tower, 19, Camac Street, Kolkata-700017, Mob: 9903911379,
< email: rrroy@electrosteel.com >

Enclo : Fees payment document as above

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