



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/ 137

Dated: 12/04/22

To
Shri Jugal Krishna Paul

Dear Sir,

DIN - 20220461WB010000CB42

Sub: RTI application dated 21.03.2022 filed by Shri Jugal Krishna Paul under Right to Information Act, 2005 --Regarding

Please refer to your RTI application dated 21.03.2022 which was communicated to this office by the Assistant Commissioner & CPIO, HQ RTI Cell, CGST & CX, Kolkata South Commissionerate under C. No. GEXCOM/RTI/APP/455/2022-TECH-O/oCommr-CGST-Kolkata(S)/10-21 dated 01.4.2022 and the same has subsequently been registered at this office vide registration no. 10/RTI/PSD/CGST/Kol-S/2022 dated 04.04.2022.

Point wise reply to the application is given below:-

Part – A : NA

Part – B : - Nil

Part – C : NA

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

Enclo :- 14 sheets

Yours sincerely,

Pasang Doma Bhutia/पासङ डोमा भुटिया
Assistant Commissioner/सहायक आयुक्त
Park Street Division/पार्क स्ट्रीट मण्डल

C.No.V(30)01/PSD/ CGST/Misc – Corrs/RTI/TECH/2020/138-39

Dated: 12/04/22

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.



(Tirthankar Pyne)
Superintendent (RTI)
Park Street Division, CGST & CX
Kolkata South Commissionerate

o/c

Handwritten notes:
August 21
RTI
01/04/22



GOVERNMENT OF INDIA

OFFICE OF THE COMMISSIONER OF KOLKATA SOUTH CGST & CX: KOLKATA
GST BHAWAN: 3rd Floor, 180, RAJDANGA MAIN ROAD, SHANTIPALLY: KOLKATA-700107
GEXCOM/RTI/APP/455/2022-TECH-O/o COMMR-CGST-KOLKATA(S) dated: 10 1 APR 2022

Handwritten:
12
04/4/22

To
The CPIO & Assistant Commissioner
Behala Division/Ballygunge Division/ Budge Budge Division/Park Street Division/Joka
Division/Rashbehari Division/Maheshtala Division/Tollygunge Division/Bishnupur Division/Taratata-I
Division/Taratata – II Division/Bhowanipur Division,
Kolkata South CGST & CX Commissionerate.

Sir/Madam,

Sub: RTI application filed by Shri Jugal Krishna Paul under Right to Information Act, 2005-Reg.

Please find enclosed one RTI application filed by Shri Jugal Krishna Paul dated 21.03.2022 which has been transferred to this office from CPIO and Assistant Commissioner, CGST & CX , Pr. CCO, Kolkata Zone on 25.03.2022 and received by this office on 25.03.2022 and duly registered vide registration No. 23/RTI/S/CGST & CX/Kol/2022.

It seems the information being sought pertains to your Division. Hence, the RTI application is being forwarded to your end for supplying the desired information, after examining carefully the aspects of confidentiality and fitness of disclosure in terms of the provisions of the RTI Act, 2005 and various decisions of CIC, **directly to the applicant within the stipulated time provided under the Act** and after taking care of Rule 4 of the Right to Information (Regulation of Fee and Cost) Rules, 2005 under intimation to the undersigned.

Encl: As above (04 Sheets)

Yours Faithfully,

Handwritten signature and date:
21/3/22

Assistant Commissioner & CPIO (RTI)
CGST & CX, Kolkata South Comm'te.
Kolkata.

RTI REQUEST DETAILS

Registration No. : GSTKT R-1 2200025

Date of Receipt : 21-03-2022

Transferred From : Central Board of Excise and Customs - Central Excise
Reference Number : CBEC/RTI/2022/101

Remarks : For supply of information please.

Type of Receipt : Electronically Transferred from Other Public Authority

Language of Request : English

Name : Jugal Krishna Paul

Gender : Male

Address : ...

State : West Bengal

Country : India

Phone No. : +91 ...

Mobile No. : 91- ...

Email : ...

Status(Rural/Urban) : Rural

Education Status : Graduate

Letter No. : Details not provided.

Letter Date : Details not provided

Is Requester Below Poverty Line ? : No

Citizenship Status : Indian

Amount Paid : 0 (RTI fee is received by Central Board of Excise and Customs - Central Excise (original recipient))

Mode of Payment : Payment Gateway

Does it concern the life or Liberty of a Person ? : No(Normal)

Request Pertains to :

Information Sought : Please find the RTI Application in the Attachment.

Original RTI Text : Please find the RTI Application in the Attachment.

Print

Save

Close

Sir,

The undersigned wish to get the following information & documents/records under the RTI Act 2005:

PART-A (Regarding the complaint / letter dated 02/02/2022 of Shri P. C. Nayak, the learned ADC, Haldia CGST&CX Commissionerate, as mentioned in the note sheets Page Nos. 38 to 44 of physical / manual File No. II(3)27-ET/Supdt/Pr.CCO/CGST&CX/Kol/18 of the Pr.CC, CGST&CX, Kolkata Zone's office):

- (1) Attested Photo copy of the said complaint / letter dated 02.02.2022 of Shri P. C. Nayak, the learned ADC, Haldia CGST&CX Commissionerate, which has been mentioned in the said note sheets as the basis for issuance of Office Order No. 17/2022 dated 02.02.2022 & Office Order No. 19/2022 Dated 04.02.2022.
- (2) Mode of communication/receipt of the said complaint / letter dated 02.02.2022 of Shri P. C. Nayak, the learned ADC, Haldia CGST&CX Commissionerate in the office of the Hon'ble Principal Chief Commissioner, CGST&CX, Kolkata Zone;
- (3) Computer Number of any single e-office file wherein any lawful order of Shri P. C. Nayak, the learned ADC, Haldia CGST&CX Commissionerate was not carried out by the Superintendent, namely Shri Jugal Krishna Paul (the instant RTI applicant);
- (4) Computer Number of any single e-office file of Adjudication section, HQ, Haldia CGST&CX Commissionerate, which was pending on the dashboard of the Superintendent, namely Shri Jugal Krishna Paul (the instant RTI applicant) awaiting any action at Superintendent's level as on 31/01/2022;
- (5) Computer Number of any single e-office file of Adjudication section, HQ, Haldia CGST&CX Commissionerate, which was pending on the dashboard of the Superintendent, namely Shri Jugal Krishna Paul (the instant RTI applicant) as on 31/01/2022; &

PART-B (Regarding File handling in Executive Commissionerates & Appeal Commissionerates)

(1) Number of physical / manual files and e-office files of the Executive Commissionerates & Appeal Commissionerates of CBIC wherein –

- (i) analyses of legal correctness of Noticee's reply to SCN or
- (ii) drafting of 'Discussion, Findings, &/or Order-in-Original(OIO)s' or
- (iii) judging correctness of OIOs, giving Grounds of Appeal against OIO & /or writing 'Review Order' or
- (iv) analysis of correctness of noticees' appeal against OIO, & /or correctness of noticees' reply against department's appeal against OIO **have/had been done by the Inspector(s) &/or Superintendent(s) instead of being done by the relevant competent authorities, namely AC/DC/JC/ADC/Commissioner/Pr.Commissioner.**

PART-C (Regarding the letter dated 29/11/2021 about illegal orders & 56J-threats of Shri P. C. Nayak, the learned ADC, Haldia CGST&CX Commissionerate (copy enclosed for ready reference), as received in the office of the Principal Commissioner / Commissioner, Haldia CGST&CX Commissionerate) on 29/11/2021:

- (1) Attested photo copies of all note sheets & correspondences of the e-office file(s) or physical / manual files of office of the Central Board of Indirect Taxes & Customs (CBIC), North Block, New Delhi wherein the said letter dated 29/11/2021 has been placed & processed;
- (2) Attested photo copies of all note sheets & correspondences of the e-office file(s) or physical / manual files of office of the Principal Chief Commissioner / Chief Commissioner of CGST & Central Excise, Kolkata Zone, Kolkata wherein the said letter dated 29/11/2021 has been placed & processed; AND
- (3) Attested photo copies of all note sheets & correspondences of the e-office file(s) or physical / manual files of office of the Commissioner / Pr.Commissioner, Haldia CGST&CX Commissionerate wherein the said letter dated 29/11/2021 has been placed & processed.

This application for information is being filed through online and the applicant undertakes to pay the additional amount/ amounts of fees / charges as would require to pay for the attested photo copies of documents/records sought for in terms of RTI Act 2005.

With most regards,

Yours faithfully,

JUGAL KRISHNA PAUL,

PROGATI NAGAR, POST. CHUCHURA-RS, DIST. HOOGHLY, WB, PIN: 712 102.

To
The Hon'ble Pr. Chief Commissioner,
Central Tax (CGST&CX), Kolkata Zone,
GST Bhavan, 180, Rajdanga Main Road, Shanti Pally,
Kolkata - 700030 107.

[THROUGH PROPER CHANNEL]

Respected Sir,

Subject: Intimation of (1) giving threat to propose name of officers (Inspectors & Superintendents) for removal from service under Rule 56J for their non-placing of complete adjudication order including Discussions-Findings & Order portion, and (2) passing of Provincial parochial comments against the people of West Bengal - by Shri Prakash Chandra Nayak, the Hon'ble Additional Commissioner, CGST&CX, Haldia Commissionerate Regarding.

The undersigned beg to submit the following untoward incidents which took place at the office chamber of Shri Prakash Chandra Nayak, the Hon'ble Additional Commissioner, CGST&CX, Haldia Commissionerate (hereinafter referred to as "the ADC") at about 4.30 PM of 26th November 2021.

At about 4.30 ^{PM} of 26/11/2021, the ADC called all the officers (Inspectors & Superintendents) of the Adjudication Section at his office Chamber [at M.S. Building, Custom house, Kolkata] and asked as to why instead of preparing and putting up complete Adjudication Orders only "Brief Facts" of cases have been placed before him (in the e-Office) and scolded all the officers left & right. Then, staring at all the officers one by one, he threatened that, for such unwillingness to perform (i.e. non-preparation & non-placing of the file with complete Order-in-Original including Discussions-Findings & order portion), he will propose the names of all officers for removal from service under Rule 56J. He repeatedly warned all the officers to be careful before placing such files without complete Adjudication order. Keeping all the officers (Inspectors & Superintendents) in standing position for about 10 minutes stay at his Chamber, he repeatedly threatened that he will send all those files, if placed before him without putting up complete Adjudication Order by the Inspectors/Superintendents of Adjudication Section, along with proposal for removal of the officers (Inspectors & Superintendents) concerned from service under Rule 56J to the P-CC.

After scolding and threatening 56J repeatedly for a few minutes, all on a sudden, he began uttering words with Provincial parochialism. The ADC warned that all the officers should "be careful" and should not try to create any difficulty for him (the ADC) by putting up file up to "Brief Facts" only. Taking one step farther, the ADC warned all the officers that the officers being locals of West Bengal should not try to create any difficulty for him (the ADC), it will be of no use.

On being submitted (by the undersigned Superintendent) that the job of Discussion, Findings & Passing Order are the prerogative of the Adjudicating Authority, the ADC got angry & furious and asked my name (for reasons best known to him).

In this context, we may go through Para No. 10, 14.6, & 14.7 of the Master Circular on Show Cause Notice, Adjudication and Recovery as issued by the Board vide CBEC's F.NO. 96/2017-CX.1 Dated: 19th January, 2017, which read as under

"10 Adjudication: Officers of Central Excise have been vested with powers under Section 53A of Central Excise Act 1944 to adjudicate the Show cause notice issued to the noticees and answerable to the officers. They, in their capacity as adjudicating officers act as quasi-judicial officers"

14.6 Analysis of issues: The Adjudicating authority is expected to examine all evidences, issues and material on record, analyse those in the context of alleged charges in the show cause notice. He is also expected to examine each of the points raised in the reply to the SCN and accept or reject them with cogent reasoning. After due analysis of facts and law, adjudicating authority is expected to record his observations and findings in the adjudication order

Contd. to Page-2.

Jugal Krishna Paul
29.11.2021