

I/760509/2022

RTI Matter/ Most Urgent

	<p>भारत सरकार GOVERNMENT OF INDIA</p> <p>आयुक्त का कार्यालय OFFICE OF THE COMMISSIONER</p> <p>केंद्रीय माल और सेवा कर, कोलकाता लेखा परीक्षा -I आयुक्तालय, CGST & CX, KOLKATA AUDIT-I COMMISSIONERATE, जीएसटी भवन, 6 वीं मंजिल, 180, शान्तिपल्ली, राजदंगा मैन रोड, कोलकाता 700107 - GST BHAWAN, 6th Floor, 180, SHANTIPALLY, RAJDANGA MAIN ROAD, KOLKATA-700107, Phone no-033-2441-0114</p>	
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DIN - 20220561 W 000049634F

उद्देशिका

सूचना का अधिकार अधिनियम, 2005 की धारा 19(1) के तहत, आवेदक, यदि इस आदेश से व्यथित है, तो इस आदेश की प्राप्ति की तारीख से तीस दिनों (30 दिनों) के भीतर अपील प्रार्थना को अपील कर सकता है जो कि मोहसिना तबस्सुम, संयुक्त आयुक्त सीजीएसटी और सीएक्स, कोलकाता ऑडिट -I आयुक्तालय, कोलकाता।

PREAMBLE

Under Section 19 (1) of the Right to Information Act, 2005, the applicant, if aggrieved by this order, can prefer an appeal within **thirty days (30 days) from the date of the receipt of this order** to the Appellate Authority i.e. Mohsina Tabassum, Joint Commissioner CGST & CX, Kolkata Audit-I Commissionerate, Kolkata.

कार्यालय पंजीकरण संख्या 3/Kol Audit- I/RTI/2022-23 dated 20/04/2022

आदेश पारित श्री. कान्चन कान्ति नन्दी, सहायक आयुक्त, सीपीआईओ, केंद्रीय कर आयुक्त का कार्यालय, सीजीएसटी और सीएक्स ऑडिट- I आयुक्तालय, कोलकाता।

Office Registration No.3/Kol Audit- I/RTI/2022-23 dated 20/04/2022

Order passed by Shri. Kanchan Kanti Nandi, Assistant Commissioner, CPIO, Office of the Commissioner of Central Tax, CGST & CX Audit-I Commissionerate, Kolkata.

संदर्भ: आरटीआई अधिनियम, - 2005 श्री राजीव मलिक द्वारा दायर आवेदन संख्या GSTKT/R/E/22/00053 dated. 11/04/2022 - सहायक आयुक्त (सीपीआईओ) (पूधान मुख्य आयुक्त कार्यालय कोलकाता जोन से प्राप्त - के संबंध में)

Ref: RTI Act, 2005 - Application No. GSTKT/R/E/22/00053 dated. 11/04/2022 filed by Shri Rajib Mullick - Received from Assistant Commissioner (CPIO) Pr. CCO Kolkata Zone - reg.

In reply to your RTI application, the desired information in respect of Kolkata Audit-I-Commissionerate is furnished below pointwise :-

Point No	Question	Reply
1	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 Rule, 2017 ?	Interfaces accessed by the GST Tax Payers are not the same as the interface accessible by the officer in field formation. Hence the information is not available at this end.
2	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. ?	
3	Whether upon such adjustment of the tax credit/money is contributed to the Union/State exchequer?	

Yours faithfully,

Signed by Kanchan Kanti Nandi

Date: 13-05-2022 15:52:00

(कान्चन कान्ति नन्दी)

(Kanchan Kanti Nandi)

सी.पी.आई.ओ. एवं सहायक आयुक्त

CPIO & Assistant Commissioner

कोलकाता लेखा परीक्षा-I, सीजीएसटी एवं सीएक्स आयुक्तालय, कोलकाता
Kolkata Audit - I, CGST & CX Commissionerate,
Kolkata

To

I/760509/2022

24-17-05-2022

Shri Rajib Mullick

Copy forwarded to:

1. The CPIO & Assistant Commissioner, CGST & CX, Office of the Principal Chief Commissioner Kolkata Zone w.r.t to his letter F.No.GCCO/RTI/APP/388/2022-O/o.Pr CC-CGST-ZONE-Kolkata/6758-66 dated 20.04.2022 for information.
2. The Superintendent (System)Kolkata Audit – I CGST & CX Commissionerate Kolkata along with copy of RTI Application for sending the same from official e-mail i.e. NIC/GOV mail of Kolkata Audit-I Commissionerate, CGST & CX to (i) kolsouth.gst@gov.in for further uploading to the Zonal Website i.e. cgstkolkata.gov.in. (ii) Shri Rajib Mullick his email i.d.



भारतसरकार
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 20/4/22

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].

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20/4

Signature

Assistant Commissioner (RTI)
Pr. CCO, Kolkata Zone

*Pl. check whether
if information sought is
covered under RTI Act*

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 :

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?

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