

I/1367415/2023



GOVERNMENT OF INDIA

आयुक्तका कार्यालय

OFFICE OF THE COMMISSIONER

केंद्रीय माल और सेवाकर, कोलकाता लेखा परीक्षा- I आयुक्तालय,
CGST & CX, KOLKATA AUDIT-I COMMISSIONERATE,
जीएसटी भवन, 6 वीं मंजिल, 180, शांतिपल्ली, राजदांगा मैन रोड, कोलकाता- 700107
GST BHAWAN, 6th Floor, 180, SHANTIPALLY, RAJDANGA MAIN ROAD,
KOLKATA-700107, Phone no-033-2441-0114



उद्देशिका//समयसीमा- आरटीआईविषय :TIME BOUND- RTI MATTER//

प्रस्तावना

सूचना का अधिकार अधिनियम, 2005 की धारा 19(1) के तहत, आवेदक, यदि इस आदेश से व्यथित है, तो इस आदेश की प्राप्ति से तीस दिनों (30 दिनों) के भीतर अपीलीय प्राधिकारी को अपील कर सकता है। अतिरिक्त आयुक्त सीजीएसटी और सीएक्स, कोलकातालेखापरीक्षा-I आयुक्तालय, कोलकाता इस आदेश की प्राप्ति की तारीख से 30 दिनों के भीतर।

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 receipt of this order** to the Appellate Authority i.e. Additional Commissioner CGST & CX, Kolkata Audit-I Commissionerate, Kolkata within 30 days from the date of receipt of this order.

कार्यालय पंजीकरण संख्या 41/कोल लेखा परीक्षा-I/आरटीआई/2023-24 दिनांक 24/05/2023

आदेश पारित श्री रजत घोष, सहायक आयुक्त, सीपीआईओ, केंद्रीय कर आयुक्त का कार्यालय, सीजीएसटी और सीएक्स ऑडिट- I कमिश्नरी, कोलकाता।

Office Registration No.41/Kol Audit- I/RTI/2023-24 dated 24/05/2023

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

संदर्भ: श्री मनोज बालकृष्ण पाटिल द्वारा दायर आरटीआई अधिनियम, 2005 - दिनांक 19.05.2023 - पंजीकरण संख्या GSTKT/R/T/23/00122 dated 19.05.2023 - के तहत सहायक आयुक्त (सीपीआईओ) प्रधान मुख्य आयुक्त कार्यालय, कोलकाता जोन से दिनांक 24.05.2023 को प्राप्त हुआ। - के संबंध में।

Ref: RTI dated 19.05.2023 filed by Shree Manoj Balkrishna Patil - Received from Assistant Commissioner (CPIO) Principle Chief Commissioner Office, Kolkata Zone on 24.05.2023 under Registration No. GSTKT/R/T/23/00122 dated 19.05.2023 - Reg.

The desired information in respect of Audit-I-Commissionerate, Kolkata in relation with your RTI Application is as under:

Point [A] Not Applicable.

Point [B] Not Applicable.

Point [C] Office of the Commissioner, CGST & CX, Kolkata Audit-I Commissionerate, GST Bhawan, 6th Floor, 180, Shantipally, Rajdanga Main Road, Kolkata-700107.

Point [D] Circle-1,Circle-2,Circle-3,Circle-4, Circle-5,Circle-6,Circle-7,Circle-8 (Address: CGST & CX, Kolkata I Audit Commissionerate, GST Bhawan, 6th Floor, 180, Shantipally, Rajdanga Main Road, Kolkata.

Point [E] Nil

Point [F] Nil

Point [G] Nil

Point [H] Nil

Point [I] Nil

आपका आभारी, /Yours faithfully,

Signed by

(Raj) Rajat Ghosh

सी.पी.आई.ओ. एवं सहायक आयुक्त
CPIO & Assistant Commissioner
Date: 12-06-2023 18:23:34

कोलकाता ऑडिट - I- कमिश्नरी, सीजीएसटी एवं सीएक्स आयुक्तालय, कोलकाता
Kolkata Audit - I, CGST & CX Commissionerate, Kolkata

To,
Sri Manoj Balkrishna Patil



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. कानेक्टर, 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/327/2023-RTI-O/o. Pr CC-CGST-ZONE-Kolkata/

Date: 24.05.2023.

To,
The CPIO,

Kolkata North/Kolkata South/Howrah/Haldia/Siliguri/Bolpur/

✓ Audit-I/Audit-II/Durgapur Audit/Kolkata Appeals-I/Kolkata Appeals-II/
Siliguri Appeals.

CGST & CX Commissionerate.

Madam/Sir,

Sub: Transfer of RTI Applications filed by Shri Manoj Balkrishna Patil,**under Section 6(3) Right to Information Act, 2005- reg.**Please find enclosed herewith 02 (two) RTI applications having Registration Nos. GSTKT/R/T/23/00121 and GSTKT/R/T/23/00122 both dated 19.05.2023 filed online by **Shri Manoj Balkrishna Patil,**

, both being transferred under Sec. 6(3) of the RTI Act, 2005 from CBIC on 19.05.2023 vide reference no. CBECE/R/T/23/00821 and CBECE/R/T/23/00822 respectively and both received by this office on 19.05.2023, seeking information under RTI Act, 2005.

In this regard, it is to inform you that the information sought vide the aforesaid RTI application is likely to be available with your office. Accordingly, the RTI application is hereby transferred to your office in accordance with the provisions of Section 6(3) of the RTI Act, 2005 with request to send the information directly to the applicant under intimation to this office. In case, any point/issue of the application does not pertain to your jurisdiction and pertains to another office, kindly transfer the same to the concerned CPIO.

Yours faithfully,

Encl: As Above.

Signed by

Banavathula Krishna
(B. Krishna)

Assistant Commissioner (CPIO)

Pr. CCO, CGST & CX, Kolkata ZoneF. No. GCCO/RTI/APP/327/2023-RTI-O/o. Pr CC-CGST-ZONE-Kolkata/
Copy for information to:-

Date: .05.2023.

1. Shri Manoj Balkrishna Patil,

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].

2. The CPIO, Central Board of Indirect Taxes & Customs, Ground Floor, Hudco Vishala Building, Bhikaji Cama Place, R.K. Puram, New Delhi - 110066.

1228
24/05/23

RTI REQUEST DETAILS

Registration No. :	GSTKT/R/T/23/00122	Date of Receipt :	19/05/2023
Transferred From :	Central Board of Excise and Customs - Central Excise on 19/05/2023 With Reference Number : CBECE/R/E/23/00822		
Remarks :	Pertains to Your Zone/Section		
Type of Receipt :	Electronically Transferred from Other Public Authority	Language of Request :	English
Name :	MANOJ BALKRISHNA PATIL	Gender :	Male
Address :			
State :	Details not provided	Country :	India
Phone No. :		Mobile No. :	+
Email :			
Status(Rural/Urban) :	Urban	Education Status :	
Letter No. :	Details not provided	Letter Date :	Details not provided
Is Requester Below Poverty Line ? :	No	Citizenship Status	Indian
Amount Paid :	0 (Received by Central Board of Excise and Customs - Central Excise)	Mode of Payment	Payment Gateway
Does it concern the life or Liberty of a Person ? :	No(Normal)	Request Pertains to :	
Information Sought :	<p>I am an Indian citizen . I am one of the end user of services and buyer of goods amongst crores of Indians who are ultimately paying CENTRAL EXCISE DUTY(ON PETROL & DIESEL) GOODS AND SERVICE TAX /CUSTOMS DUTY (which is a milestone in the economics landscape of India)to the Union Government Of India. In the GST Regime there are many incidents of fraud cases dealing with fake GST invoicing where people fraudulently claim Input Tax Credit (ITC) and unethical refund claimants. This is a very serious issue which might not have an impact on the financial economy of the country for a short period of time but can damage the economy in the long run. This assignment basically deals with this issue where the majority of the fake GST invoices are made by a network of companies and firms that are established to usurp the ITC illegally and non-existent tax payers. Therefore please provide me the following information under section 3 Of the RTI Act 2005 in respect of ALL THE ZONAL DGGI OFFICES & ZONAL CGST CHIEF COMMISSIONERS OFFICES OF CBIC LOCATED ALL OVER INDIA for the period from 1/7/2017 to 31/3/2023 FINANCIAL YEAR WISE on my mailid patilmanojpm12@gmail.com which is required by me in the larger public interest. If the said information is not available with you my application may be forwarded to the respective CPIO under</p>		

section 6(3) of the RTI Act 2005 providing the information on my mailid patilmanojpm12@gmail.com (A) NAME & PLACE OF THE DGGI (B) NAME & PLACE OF THE CHIEF COMMISSIONERATE OF CENTAL EXCISE & CGST (C) COMMISSIONERATE OF CENTAL EXCISE & CGST OR CUSTOMS (EXECUTIVE/AUDIT) WICHEVER IS APPLICABLE (D) NAME & PLACE OF THE DIVISION/CIRCLE OF CENTAL EXCISE & CGST UNDER EXECUTIVE/ AUDIT COMMISSIONERATE (E) NUMBER OF CASES BOOKED & GST AMOUNT DETECTED /PENALTY IMPOSED & RECOVERY MADE THEREON FROM INDIVIDUALS/PROPRIETORSHIP FIRMS/COMPANIES WHO DID NOT PRODUCED AN INVOICE ON SUPPLY OF GOODS AND SERVICES OR ISSUED A FALSE INVOICE. (F) NUMBER OF CASES BOOKED & GST AMOUNT DETECTED /PENALTY IMPOSED & RECOVERY MADE THEREON FROM INDIVIDUALS/PROPRIETORSHIP FIRMS/COMPANIES WHO PRODUCED A BILL OR INVOICE WITHOUT THE SUPPLY OF THE PRODUCTS WHICH IS IN VIOLATION OF GST ACT (G) NUMBER OF CASES BOOKED & GST AMOUNT DETECTED /PENALTY IMPOSED & RECOVERY MADE THEREON FROM INDIVIDUALS/PROPRIETORSHIP FIRMS/COMPANIES WHO DISTRIBUTED OR TOOK AN ITC IN VIOLATION OF SECTION 20 OF GST ACT. WHEN THERE IS UTILIZATION OF ITC WITHOUT RECEIPT OF THE SERVICE OR GOODS OR BOTH EITHER PARTIALLY OR TOTALLY IN VIOLATION OF GST ACT (H) NUMBERS OF CASES IN WHICH ARRESTS WERE MADE IN FAKE GST INVOICING (I) NUMBERS OF CASES IN WHICH PERSONS ARRESTED IN FAKE GST INVOICING WERE CONVICTED WITH THE PENALTY OF IMPRISONMENT BY THE COURT OF LAW.

Please provide me the information for point (E) (F) (G) (H) & (I), separately for offices mentioned at (A), (B), (C) & (D) from 1/7/2017 to 31/3/2023 FINANCIAL YEAR WISE on my mail id patilmanojpm12@gmail.com

Original RTI Text :

I am an Indian citizen . I am one of the end user of services and buyer of goods amongst crores of Indians who are ultimately paying CENTRAL EXCISE DUTY (ON PETROL & DIESEL) GOODS AND SERVICE TAX /CUSTOMS DUTY (which is a milestone in the economics landscape of India) to the Union Government Of India. In the GST Regime there are many incidents of fraud cases dealing with fake GST invoicing where people fraudulently claim Input Tax Credit (ITC) and unethical refund claimants. This is a very serious issue which might not have an impact on the financial economy of the country for a short period of time but can damage the economy in the long run. This assignment basically deals with this issue where the majority of the fake GST invoices are made by a network of companies and firms that are established to usurp the ITC illegally and non-existent tax payers. Therefore please provide me the following information under section 3 of the RTI Act 2005 in respect of ALL THE ZONAL DGGI OFFICES & ZONAL CGST CHIEF COMMISSIONERS OFFICES OF CBIC LOCATED ALL OVER INDIA for the period from 1/7/2017 to 31/3/2023 FINANCIAL YEAR WISE on my mailid patilmanojpm12@gmail.com which is required by me in the larger public interest. If the said information is not available with you my application may be forwarded to the respective CPIO under section 6(3) of the RTI Act 2005 providing the information on my mailid patilmanojpm12@gmail.com (A) NAME & PLACE OF THE DGGI (B) NAME & PLACE OF THE CHIEF COMMISSIONERATE OF CENTAL EXCISE & CGST (C) COMMISSIONERATE OF CENTAL EXCISE & CGST OR CUSTOMS (EXECUTIVE/AUDIT) WICHEVER IS APPLICABLE (D) NAME & PLACE OF THE DIVISION/CIRCLE OF CENTAL EXCISE & CGST UNDER EXECUTIVE/ AUDIT COMMISSIONERATE (E) NUMBER OF CASES BOOKED & GST AMOUNT DETECTED /PENALTY IMPOSED & RECOVERY

MADE THEREON FROM INDIVIDUALS/PROPRIETORSHIP
FIRMS/COMPANIES WHO DID NOT PRODUCED AN INVOICE ON SUPPLY
OF GOODS AND SERVICES OR ISSUED A FALSE INVOICE. (F) NUMBER OF
CASES BOOKED & GST AMOUNT DETECTED /PENALTY IMPOSED &
RECOVERY MADE THEREON FROM INDIVIDUALS/PROPRIETORSHIP
FIRMS/COMPANIES WHO PRODUCED A BILL OR INVOICE WITHOUT THE
SUPPLY OF THE PRODUCTS WHICH IS IN VIOLATION OF GST ACT (G)
NUMBER OF CASES BOOKED & GST AMOUNT DETECTED /PENALTY
IMPOSED & RECOVERY MADE THEREON FROM
INDIVIDUALS/PROPRIETORSHIP FIRMS/COMPANIES WHO DISTRIBUTED
OR TOOK AN ITC IN VIOLATION OF SECTION 20 OF GST ACT. WHEN
THERE IS UTILIZATION OF ITC WITHOUT RECEIPT OF THE SERVICE OR
GOODS OR BOTH EITHER PARTIALLY OR TOTALLY IN VIOLATION OF
GST ACT (H) NUMBERS OF CASES IN WHICH ARE DE IN
FAKE GST INVOICING IN WHICH PERSONS
WERE CONVICTED WITH THE
PENALTY OF IMPRISONMENT BY THE COURT OF LAW.

Please provide me the information for point (E) (F) (G) (H) & (I), separately for
offices mentioned at (A), (B), (C) & (D) from 1/7/2017 to 31/3/2023 FINANCIAL
YEAR WISE on my mail id patilmanojpm12@gmail.com

Copy forwarded to: /3852

DT-23-6-22

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/327/2023-O/o. Pr CC-CGST-ZONE-Kolkata/5262-73 dated 24.05.2023 for information.

2. ✓ The Superintendent (C) along with copy of RTI Ap, Kolkata Audit-I Commissioner, CGST & CX to1) kolsouth.gst@gov.in for further uploading to the Zonal Website i.e. gstkolkata.gov.in 3) patilmanojpm12@gmail.com

13.06.23

अरूप कुमार सरकार

ARUP KUMAR SARKAR

केन्द्रीय कर अधीक्षक

SUPERINTENDENT OF CENTRAL TAX

कोलकाता ऑडिट - I- कमिश्नरेट, सीजीएसटी एवं सीएक्स आयुक्तालय, कोलकाता
Kolkata Audit - I, CGST & CX Commissionerate, Kolkata