

I/1142396/2023



भारत सरकार  
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 वी मंजिल, 180, शान्तिपल्ली, राजदांगा मैन रोड, कोलकाता- 700107  
GST BHAWAN, 6<sup>th</sup> 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 19/कोल लेखा परीक्षा-I/आरटीआई/2022-23 दिनांक 20/01/2023

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

**Office Registration No.19/Kol Audit- I/RTI/2022-23 dated 20/01/2023**

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

संदर्भ: श्रीमती मीता शाह द्वारा दायर आरटीआई अधिनियम, 2005 - दिनांक 28.12.2022 - के तहत सहायक आयुक्त (सीपीआईओ) प्रधान मुख्य आयुक्त कार्यालय, कोलकाता जोन से दिनांक 20.01.2023 को प्राप्त हुआ। - के संबंध में ..

Ref: RTI Act, 2005 - dated 08.09.2022 filed by Smt Mita Shah- Received from Assistant Commissioner (CPIO) Principle Chief Commissioner Office , Kolkata Zone on 20.01.2023 - reg..

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The desired information in respect of Audit-I-Commissionerate, Kolkata in relation with your RTI Application in terms of provision of Section 8(i) of the RTI Act, 2005 is as under:

Point No. IX. This Commissionerate is not a custodian of any Govt. Building and rental property.

Point No. X. Not Applicable.

Point No. XI. No information available with this office.

Point No. XII. This Commissionerate is not a custodian of Commissioner's cabin. Hence, there is no Information available with this office.

Point No. XIII. NIL.

Point No. XIV. There is no Guest House under Kolkata Audit I CGST & CX Commissionerate.

Point No. XV. Not Applicable.

Point No. XVI. One officer is posted in the Rank of Commissioner and above.

Point No. XVII. Salary: Rs. 3,39,000/- per month (approx..)

I/1142396/2023

आपका आभारी, /Yours faithfully,

Signed by Rajat Ghosh

Date: 09-02-2023 17:28:37

(रजत घोष)

(RAJAT GHOSH)

सी.पी.आई.ओ. एवं सहायक आयुक्त

CPIO & Assistant Commissioner

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

To


Smt. Mita Shah,

Copy forwarded to: / 9530A

dt - 13-02-23

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/1/2023-O/o. Pr CC-CGST-ZONE-Kolkata/840-51 dated 19.01.2023 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 1) [kolsouth.gst@gov.in](mailto:kolsouth.gst@gov.in) for further uploading to the Zonal Website i.e. 2) [cgstkolkata.gov.in](http://cgstkolkata.gov.in), 3) [shahmita900@gmail.com](mailto:shahmita900@gmail.com)

  
समीर बानिक

SAMIR BANIK

केन्द्रीय कर अधीक्षक

SUPERINTENDENT OF CENTRAL TAX

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



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 (2<sup>nd</sup> 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/1/2023-RTI-O/o. Pr CC-CGST-ZONE-Kolkata/ 840-51 Date: 19.01.2023.

To,  
The CPIO,  
Office of the Principal Commissioner/Commissioner  
Kolkata-North/Kolkata-South/Howrah/Haldia/Bolpur/Siliguri  
✓ Audit-I/Audit-II/Durgapur Audit/Kolkata Appeal-I/Kolkata Appeal-II/Siliguri Appeal  
CGST & CX Commissionerate.

Sir,

**Sub: RTI Application filed by Smt. Mita Shah under Right to  
Information Act, 2005-reg.**

Please find enclosed herewith 01 (one) RTI application having Registration No. 24/RTI/CGST & CX/KOL/2022-23 dated 11.01.2023 filed by **Smt. Mita Shah**,

transferred to this office under Section 6(3) of the RTI Act, 2005, from CBIC on 17.01.2023 vide F.No. IV(34)03/RTI/2022-System/Part-I/208 dated 12.01.2023. 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.

Signed by Uttam Sardar

Date: 19-01-2023 15:41:07

(Uttam Sardar)

Assistant Commissioner (CPIO)

Pr. CCO, CGST &amp; CX, Kolkata Zone

F. No. GCCO/RTI/APP/1/2023-RTI-O/o. Pr CC-CGST-ZONE-Kolkata/  
Copy for information to:-

Date: .01.2023.

Smt. Mita Shah,

Madam, 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].

(Uttam Sardar)

Assistant Commissioner (CPIO)

Pr. CCO, CGST &amp; CX, Kolkata Zone

346  
20-1-23

No. 24/RTI/CGST & CX/KOL/2022-23 dated  
17/01/2023.

RTI MATTER/BY SPEED POST

DIRECTORATE GENERAL OF SYSTEMS & DATA MANAGEMENT,

प्रणाली एवं ऑकड़ा महानिदेशालय, केन्द्रीय अप्रत्यक्ष कर एवं सीमा शुल्क  
CENTRAL BOARD OF INDIRECT TAXES & CUSTOMS,

चौथी एवम पाँचवीं तल होटल सम्राट, चानक्यपुरी, नई दिल्ली-110021

HOTEL SAMRAT, CHANAKYAPURI, NEW DELHI-110021

E-mail id - Rti.DgsysNewDelhi@icegate.gov.in

Phone:011-26877967

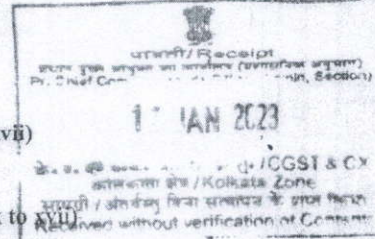
फा. सं IV(34)03/आरटीआई/2022-सिस्टम/भाग-I | 208

दिनांक: 11.01.2023

12

सेवा में/To

1. The Central Public Information Officer (For Point No.- v & vi)  
Goods and Service Tax Network (GSTN),  
4th Floor, Worldmark 1, East Wing,  
Asset 11, Hospitality District,  
Aerocity, New Delhi - 110037.
2. The Central Public Information Officer, (For Point No.- viii)  
Office of Addl. Director General of systems,  
1<sup>st</sup> & 5<sup>th</sup> floor, GST Bhavan, 26/1, Mahatma Gandhi Salai,  
Nungambakkam, Chennai - 600 034.
3. The Central Public Information Officer, (For Point No.- ix to xvii)  
All CGST zones under CBIC
4. The Central Public Information Officer, (For Point No.- ii & ix to xvii)  
All customs zones under CBIC
5. The Central Public Information Officer, (For Point No.- ix to xvii)  
All Directorates under CBIC



Madam/Sir,

Subject: - Partial transfer of RTI Application bearing Registration  
No.-DGSDM/R/T/22/00482 dated 29.12.2022 filed by Smt Mita Shah under Section 6(3) of the  
RTI Act, 2005-reg.

Please find enclosed herewith a copy of online RTI application bearing Registration  
No.-DGSDM/R/T/22/00482 dated 29.12.2022 filed by Smt Mita Shah; received in this office after transfer  
from Central Board of Excise and Custom-Central Excise for furnishing information.

On perusal of the RTI application, it is observed that the information related to Point No.-v&vi more  
closely pertains to GSTN. Therefore, the RTI application is being partially transferred to GSTN under Section  
6(3) of RTI Act, 2005 with request to furnish information related to point No.-v&vi directly to the applicant  
under intimation to this office.

Further, the information related to Point No.-viii more closely pertains to Office of Addl. Director  
General of systems, Chennai. Therefore, the RTI application is being partially transferred to Office of Addl.  
Director General of systems, Chennai under Section 6(3) of RTI Act, 2005 with request to furnish information  
related to Point No.-viii directly to the applicant under intimation to this office.

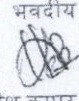
Further, the information related to Point No.-ii more closely pertains to all customs zones under  
CBIC. Therefore, the RTI application is being partially transferred to all custom zones under CBIC, under  
Section 6(3) of RTI Act, 2005 with request to furnish information related to Point No.-ii directly to the  
applicant under intimation to this office.

Further, the information related to **Point ix to xvii** more closely pertains to all CGST zones/all customs zones/all Directorates under CBIC. Therefore, the RTI application is being partially transferred to all CGST zones/all customs zones/all Directorates under CBIC, under Section 6(3) of RTI Act, 2005 with request to furnish information related to **Point ix to xvii** directly to the applicant under intimation to this office.

It is requested to examine the matter and take necessary action in accordance with the provisions contained in the RTI Act, 2005. If any part of information sought is available/ falls under the jurisdiction of any other office, the same may please be further transferred to the Public Authority to which the subject matter pertains.

संलग्न: 04 पेज

भवदीय

 17/01/2023

(हरीश कुमार बाजपेयी)

केन्द्रीय जन सूचना अधिकारी

सहायक निदेशक, डीजी सिस्टम्स

Copy for information to: The RTI applicant-through online portal with a request to contact the above mentioned CPIO directly for further information.

**APPLICATION UNDER THE RIGHT TO INFORMATION ACT, 2005**

UNDER SECTION 4 1(d) OF THE RIGHT TO INFORMATION ACT, 2005

Pune, the 28<sup>th</sup> December, 2022.

To,  
The Central Public Information Officer,  
Central Board of Indirect Taxes & Customs,  
North Block, New Delhi - 110 001

Sir/Madam,

I am an Indian citizen & vide this application, I hereby seek the following information which is in the possession of the Public authority. In case the same is not available at any particular level, my application be transferred to the concerned Public Authority within 5 days of receipt of the same as per provision of RTI Act, 2005. The information sought for is not debarred from disclosure and it's required to be provided to me as per the provisions of RTI Act, 2005 as it is directly related to taxpayer's money and serves a larger Public Interest.

- i) Please inform the total number of Central Goods and Services Tax Commissionerate's and Directorates throughout the country. Please provide detailed city-wise breakup of the same.
- ii) Please inform the total number of Customs Commissionerate's throughout the country. Please provide detailed city-wise breakup of the same.
- iii) Please inform the total number of sanctioned posts in the Central Board of Indirect Taxes, Department of Revenue in the grade of Commissioner, Principal Commissioner, Chief Commissioner, Principal Chief Commissioner. Kindly provide detailed state-wise breakup of the same (Sanctioned, working and vacancy position) and the salary attached to the respective posts.
- iv) Please inform the total number of Commissioner posts sanctioned in the State Goods and Services Tax Department throughout the country, who administer GST at each stage along with their scale of pay.
- v) Please provide me with the state-wise list of total number of taxpayers being monitored/administered/supervised by a single Commissioner of State GST.
- vi) Please provide me with the state-wise list of total number of taxpayers being monitored/administered/supervised by the numerous Commissioner, Principal Commissioner, Chief Commissioner, Principal Chief Commissioner of Central GST.
- vii) Please provide me with the actual duties and responsibilities of officers in the grade of Principal Chief Commissioner, Chief Commissioner, Principal Commissioner & Commissioner in the various Commissionerates and Directorates of the Central Goods and Services Tax Department post 01-07-2017 as stipulated in the Central GST Act, 2017. Also provide me with the actual month-wise amount of salary paid along with other perks to all the serving officers in these posts to enable in understanding the financial strain on the Government Treasury.
- viii) Please provide me with the details of logs made by each Principal Chief Commissioner, Chief Commissioner and the Principal Commissioner/Commissioners on the CBIC-GST backend application for the purpose of monitoring/administering GST at the Zonal/Commissionerate/Directorate level during the period from 01-04-2017 till date.

- ix) Please provide me with the details of all Government owned buildings as well as rental property along with the total floor space available, from where the Officers of Central GST Commissionerates/Directorates are performing their official duties. Also provide me with the actual entitlement of office space to all types of officers posted in such building/s including Commissioner, Principal Commissioner, Chief Commissioner, Principal Chief Commissioner and the quantum of office space being allotted to each type of officer.
- x) Please provide me with copy of Fair Rent Certificate issued by the Central Public Works Department or any other authority in respect of the office premises taken on rent/lease by the Department of Central GST across the country.
- xi) Please provide me with reasons as to why office space over and above the entitlement as prescribed in Office Procedure Manual of the Department is being given to specific type of officers including Commissioner, Principal Commissioner, Chief Commissioner, Principal Chief Commissioner who have hardly any role to play since 01-07-2017. Please inform the rule/notification/circular/guideline based upon which such officers are given preferential treatments like palatial office space.
- xii) Please give me the actual cabin size provided to all Principal Chief Commissioners, Chief Commissioners, Principal Commissioners and Commissioners in Central Goods and Services Tax Department (Commissionerates as well as Directorates). Also provide me with the other infrastructure measurements attached to the said cabin like Conference Halls, Kitchen area, Personal Toilet area and Personnel Staff area. Kindly provide me with the actual measurements, building-wise & city-wise, of all premises throughout the country, irrespective of the fact whether any officer is posted to that place or the cabins are lying vacant.
- xiii) Please provide the names of Principal Chief Commissioners, Chief Commissioners, Principal Commissioners and Commissioners in Central Goods and Services Tax Department (Commissionerates as well as Directorates) who have been residing in Departmental Guest Houses, at their respective place of postings, along with the period of stay. Also please state if House Rent Allowance was drawn and paid to them during the said period of stay at the Departmental Guest House.
- xiv) Please provide details of all Guest Houses available city-wise for the officers of Central GST. Also provide further details like number of suites/rooms, area of the respective suite/room, copy of Guest House rules, kitchen facility available or otherwise and the types of Departmental officers who are entitled for allotment of Guest House. Please provide details of expenses incurred by the Department in maintaining the Departmental Guest Houses for the period from 01-07-2017 till date.
- xv) Please inform whether Guest House bookings are done transparently in the Central GST Department. If yes, kindly inform the level of officer who grants Guest House bookings, which authority confirms the bookings, and also confirm if bookings are done through online facility or in manual method as per the whims and fancies of the allotting authority. Kindly inform if receipt of Guest House applications are processed on e-office by the Departmental officers or otherwise as per the rules/guidelines issued by the Central Board of Indirect Taxes and Customs.
- xvi) Please provide the number of officer's equivalent to the post of Commissioner and above who are posted in a particular state (all officers in Executive, Audit and Appeals Commissionerate's & Directorate's) vis-à-vis only one State GST Commissioner of a particular state who is equally responsible in GST collections and overall supervision.

xvii) Please tabulate a chart showing the actual amount of taxpayer's money involved in paying the salary of all the officers of Central Goods and Services Tax Department (from the post of Commissioner to Principal Chief Commissioner in all Commissionerates and Directorates) including the infrastructural costs and added amenities provided thereto vis-à-vis the amount spent on one single Commissioner of the State Goods and Services Tax Department in a particular state. Kindly provide me with statistical information about the quantum of taxpayer's money spent in all the states throughout the country for the past 5 years i.e. since 01-07-2017.

2. I have made payment of Rs.10/- towards fees for the above information. The information be provided to me within the time frame stipulated in the RTI Act, 2005 by return of mail.

Yours faithfully,

(Mita Shah)

ADDRESS FOR CORRESPONDENCE :

Mita Shah,

[Redacted Address]