

I/1436223/2023



GOVERNMENT OF INDIA  
आयुक्तकायालय  
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, शांतिपल्ली, राजदांगा मेन 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 71/कोल लेखा परीक्षा-I/आरटीआई/2023-24 दिनांक 30/06/2023

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

**Office Registration No.71/Kol Audit- I/RTI/2023-24 dated 30/06/2023**

Order passed by Shri. Sukalyan Banerjee, 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 28.06.2023 - पंजीकरण संख्या GSTKT/R/T/23/00159 dated 28.06.2023 - के तहत सहायक आयुक्त (सीपीआईओ) प्रधान मुख्य आयुक्त कार्यालय, कोलकाता जोन से दिनांक 30.06.2023 को प्राप्त हुआ। - के संबंध में।

Ref: RTI dated 28.06.2023 filed by Shree Manoj Balkrishna Patil - Received from Assistant Commissioner (CPIO) Principle Chief Commissioner Office, Kolkata Zone on 30.06.2023 under Registration No. GSTKT/R/T/23/00159 dated 28.06.2023 - Reg.

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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] Office of the Commissioner, CGST & CX, Kolkata Audit-I Commissionerate, GST Bhawan, 6<sup>th</sup> Floor, 180, Shantipally, Rajdanga Main Road, Kolkata-700107.

Point [C] 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, 6<sup>th</sup> Floor, 180, Shantipally, Rajdanga Main Road, Kolkata.

Point [D] Not Applicable.

Point [E] Nil.

आपका आभारी, /Yours faithfully,

(सुकल्याण बनर्जी)

(Sukalyan Banerjee)

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,

Sri Manoj Balkrishna Patil

Signed by Sukalyan  
Banerjee

Date: 20-07-2023 13:33:46

Reason: Approved



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

केन्द्रीय वस्तु एवं सेवा कर भवन, दुसरा तल, 180, शांतिपल्ली, आर. बी. कनेक्टर, कोलकाता

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/452/2023-RTI-O/o. Pr CC-CGST-ZONE-Kolkata/

Date: 28.06.2023.

7519-30

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, 1

under Section 6(3) of the Right to Information Act, 2005-reg.

Please find enclosed herewith 03 (three) RTI applications having Registration Nos. GSTKT/R/T/23/00159, GSTKT/R/T/23/00160 and GSTKT/R/T/23/00161 all dated 26.06.2023 filed online by **Shri Manoj Balkrishna Patil**,

all being transferred under Sec. 6(3) of the RTI Act, 2005 from CBIC on 26.06.2023 vide reference nos. CBECE/R/E/23/01058, CBECE/R/E/23/01046 and CBECE/R/E/23/01047 respectively and received by this office on 26.06.2023, 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

Uttam Sardar  
(Uttam Sardar)

Assistant Commissioner (RTI) Pr. CCO, CGST &amp; CX, Kolkata Zone

Date: 27.06.2023 (17.06.23)

F. No. GCCO/RTI/APP/452/2023-RTI-O/o. Pr CC-CGST-ZONE-Kolkata/  
Copy for information to:-

Date: .06.2023.

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.

2088  
30/06/23

RTI REQUEST DETAILS			
Registration No. :	GSTKT/R/T/23/00159	Date of Receipt :	26/06/2023
Transferred From :	Central Board of Excise and Customs - Central Excise on 26/06/2023 With Reference Number : CBECE/R/E/23/01058		
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 &amp; also the end user of services and buyer of goods amongst crores of Indians . The right to information is a fundamental right. The basic object of the Right to Information Act 2005 is to empower the citizens, to keep necessary vigil on implementation of government policies or instructions by respective administrators. Indirect taxes are commonly used and imposed by the government in order to generate revenue. They are essentially fees that are levied equally upon taxpayers, no matter their income, so rich or poor, everyone has to pay them. Therefore it is the duty of a vigil citizen to keep necessary track on recovery of indirect taxes as the same are ultimately being paid by citizens irrespective of poor or rich. Section 35F of the Central Excise Act, 1944 provides for mandatory pre deposit of duty confirmed or penalty imposed for filing Appeal before Commissioner (Appeals) or CESTAT in Central Excise cases which is also applicable for Service Tax vide Section 83 of the Finance Act, 1994 and Section 129E of the Customs Act, 1962. Therefore please provide me the following information under section 3 Of the RTI Act 2005 in respect of ALL THE ZONAL CHIEF COMMISSIONERS OFFICES OF CBIC LOCATED ALL OVER INDIA from 1/7/2017 to 31/03/2023 FINANCIAL YEAR WISE on my mailed patilmanojpm12@gmail.com which is required by me in the larger public interest. If</p>		

the said information is not available with you my application may be forwarded to the respective CPIO under section 6(3) of RTI Act 2005 providing the information on my mailid patilmanojpm12@gmail.com (A) NAME & PLACE OF THE CHIEF COMMISSIONERATE OF CENTAL EXCISE & CGST OR CUSTOMS WHICHEVER IS APPLICABLE (B) NAME & PLACE OF THE COMMISSIONERATE OF CENTAL EXCISE & CGST OR CUSTOMS (EXECUTIVE/AUDIT/APPEALS/) WHICHEVER IS APPLICABLE (C) NAME & PLACE OF THE DIVISION/CIRCLE OF CENTAL EXCISE & CGST OR DIVISION/ AIRPORT/ PORT/ ICD /CFS/MINOR PORT OF CUSTOMS UNDER EXECUTIVE/ AUDIT COMMISSIONERATE (D) NAME OF THE RANGE/FIELD FORMATION UNDER CGST/ CUSTOMS DIVISION (E) PLEASE PROVIDE ME INFORMATION OF AMOUNT DEPOSITED AS PRE-DEPOSIT AS PER SECTION 35F OF THE CENTRAL EXCISE ACT, 1944 PROVIDES FOR MANDATORY PRE DEPOSIT OF DUTY CONFIRMED OR PENALTY IMPOSED FOR FILING APPEAL BEFORE COMMISSIONER (APPEALS) OR CESTAT IN CENTRAL EXCISE CASES WHICH IS ALSO APPLICABLE FOR SERVICE TAX VIDE SECTION 83 OF THE FINANCE ACT, 1994 AND SECTION 129E OF THE CUSTOMS ACT, 1962 (INCLUDING NAME & ADDRESS OF THE APPEALANT ASSESSEE , OIO NUMBER , AMOUNT OF TAX/ DUTY , INTEREST , PENALTY THEREON ) FURTHER PLEASE PROVIDE ME A COPY RELIED UPON DOCUMENT BY WHICH IT WAS CONFIRMED THAT THE REQUISITE PRE-DEPOSIT AMOUNT WAS DEPOSITED TO THE GOVERNMENT BY EACH AND EVERY PARTY APPEALANT ( Please provide me the information for point (E) separately maintained by offices mentioned at (A), (B), (C) & (D) 1/7/2017 to 31/03/2023 FINANCIAL YEAR WISE on patilmanojpm12@gmail.com

**Original RTI Text :**

I am an Indian citizen & also the end user of services and buyer of goods amongst crores of Indians . The right to information is a fundamental right. The basic object of the Right to Information Act 2005 is to empower the citizens, to keep necessary vigil on implementation of government policies or instructions by respective administrators. Indirect taxes are commonly used and imposed by the government in order to generate revenue. They are essentially fees that are levied equally upon taxpayers, no matter their income, so rich or poor, everyone has to pay them. Therefore it is the duty of a vigil citizen to keep necessary track on recovery of indirect taxes as the same are ultimately being paid by citizens irrespective of poor or rich. Section 35F of the Central Excise Act, 1944 provides for mandatory pre deposit of duty confirmed or penalty imposed for filing Appeal before Commissioner (Appeals) or CESTAT in Central Excise cases which is also applicable for Service Tax vide Section 83 of the Finance Act, 1994 and Section 129E of the Customs Act, 1962. Therefore please provide me the following information under section 3 Of the RTI Act 2005 in respect of ALL THE ZONAL CHIEF COMMISSIONERS OFFICES OF CBIC LOCATED ALL OVER INDIA from 1/7/2017 to 31/03/2023 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 RTI Act 2005 providing the information on my mailid patilmanojpm12@gmail.com (A) NAME & PLACE OF THE CHIEF COMMISSIONERATE OF CENTAL EXCISE & CGST OR CUSTOMS WHICHEVER IS APPLICABLE (B) NAME & PLACE OF THE COMMISSIONERATE OF CENTAL EXCISE & CGST OR CUSTOMS (EXECUTIVE/AUDIT/APPEALS/) WHICHEVER IS APPLICABLE (C) NAME & PLACE OF THE DIVISION/CIRCLE OF CENTAL EXCISE & CGST OR DIVISION/ AIRPORT/ PORT/ ICD /CFS/MINOR PORT OF CUSTOMS UNDER EXECUTIVE/ AUDIT COMMISSIONERATE (D) NAME OF THE

RANGE/FIELD FORMATION UNDER CGST/ CUSTOMS DIVISION (E)  
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(APPEALS) OR CESTAT IN CENTRAL EXCISE CASES WHICH IS ALSO  
APPLICABLE FOR SERVICE TAX VIDE SECTION 83 OF THE FINANCE  
ACT, 1994 AND SECTION 129E OF THE CUSTOMS ACT, 1962( INCLUDING  
NAME & ADDRESS OF THE APPEALANT ASESSEE , OIO NUMBER ,  
AMOUNT OF TAX/ DUTY , INTEREST , PENALTY THEREON ) FURTHER  
PLEASE PROVIDE ME A COPY RELIED UPON DOCUMENT BY WHICH IT  
WAS CONFIRMED THAT THE REQUISITE PRE-DEPOSIT AMOUNT WAS  
DEPOSITED TO THE GOVERNMENT BY EACH AND EVERY PARTY  
APPEALANT ( Please provide me the information for point (E) separately  
maintained by offices mentioned at (A), (B), (C) & (D) 1/7/2017 to 31/03/2023  
FINANCIAL YEAR WISE on patilmanojpm12@gmail.com

Copy forwarded to:

6386

DT - 20-7-23

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/452/2023-O/o. Pr CC-CGST-ZONE-Kolkata/7519-30 dated 28.06.2023 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 to1) [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) [patilmanojpm12@gmail.com](mailto:patilmanojpm12@gmail.com)

20.07.23

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