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GOVERNMENT OF INDIA

OFFICE OF THE PRINCIPAL COMMISSIONER OF CGST & CENTRAL TAX:  
KOLKATA- NORTH COMMISSIONERATE, CGST BHAWAN:

**1<sup>ST</sup> FLOOR: 180, SHANTIPALLY, RAJDANGA MAIN ROAD, E.M BYPASS KOLKATA-700107**

C. No. V(30)71/RTI/HQ/CGST & CX/Kol-North/2023/

Dated: - .05.2023

To  
Sri Manoj Balakrishna Patil,

Sir/Madam,

**Sub: Information under the RTI Act, 2005 — Regarding.**

Please refer to your RTI application (reg. no. GSTKT/R/T/23/00067) dated- 31.03.2023 which has been received in this Commissionerate on 04.05.2023 and received in this section on 04.05.2023. Subsequently, the said RTI application was registered at this office vide Registration No. 79/RTI/Kol-North/2023 dated- 04.05.2023.

The desired informations as received from Deputy Commissioner, Anti-Evasion & DGARM and Assistant Commissioner, Adjudication, Kolkata North CGST & CX Commissionerate is enclosed herewith. If you are aggrieved or dissatisfied with the above information, you may prefer an appeal within 30 (thirty) days of receipt of the information before the, 1<sup>st</sup> Appellate Authority, Joint Commissioner, CGST & CE, Kolkata North Commissionerate, Kolkata., O/o The Principal Commissioner of CGST & CX, 2nd Floor, Kendriya Utpad Shulk Bhawan, 180, Shantipally, Rajdanga Main Road, Kolkata-700107.

Encl: 03 (three) sheets.

Yours sincerely,

Sdf

(Subrata Das)  
CPIO & Deputy Commissioner  
HQ, RTI Cell  
CGST: Kol-North Comm'te



C. No. As above/

4336

Dated: .04.2023

Copy forwarded for information to: -

131 MAY 2023

1. The Assistant Commissioner (Systems), Computer Cell, CGST & CX, Kolkata North Commissionerate with a request to upload the RTI application dated 31.03.2023 submitted Sri Manoj Balakrishna Patil, (Enclosed as mentioned above).
2. The CPIO & Assistant Commissioner, CCO, O/o the Pr. Chief Commissioner CGST & CX, Kolkata Zone.

S. S. S. 25.5.2023

(Subrata Das)  
CPIO & Deputy Commissioner  
HQ, RTI Cell  
CGST: Kol-North m'te.



भारतसरकार

Government of India

केन्द्रीयप्रधान कर आयुक्तका कार्यालय

Office of the Principal Commissioner of Central Tax

कोलकातानॉर्थ- केन्द्रीयवस्तुएवंसेवाकर&उत्पादशुल्क

Kolkata North – Central Goods and Services Tax & Central Excise

जीएसटीभवन,180शांतिपल्ली,कोलकाता /GST Bhawan, 180 Shanti Pally, Kolkata-700107

C. No. V(19)03/AE/CGST/KOL-NORTH/RTI/2018 /

Dated:

To  
The CPIO & Deputy Commissioner  
HQ RTI Cell  
CGST, Kolkata north Commissionerate

Sir,

**Sub: RTI Application No. GSTKT/R/T/00067 dated 31.03.2023 filed by Sri Manoj Balakrishna Patil,**

**- transfer under Sec 5(4) of RTI Act 2005 - reply regarding.**

With reference to the communication under V(30)71/RTI /HQ/CGST&CX /Kol North /2023/2512 dated 08.05.2023, it is informed that no case has been booked on basis of difference between ITR-TDS taxable value and the taxable value in Service tax Returns for the period 01.04.2017-28.02.2023 at this section.


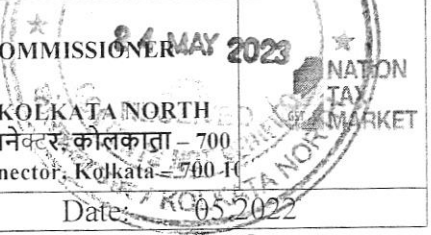
Yours faithfully,

  
29.05.23

(YOGNIK BAGHEL)

Deputy Commissioner (AE), CGST&CX  
Kolkata North Commissionerate

2012A  
24/05/23

	भारत सरकार / GOVERNMENT OF INDIA प्रधान आयुक्त का कार्यालय / OFFICE OF THE PRINCIPAL COMMISSIONER केन्द्रीय माल एवं सेवा कर, कोलकाता उत्तर CENTRAL GOODS SERVICE TAX AND CENTRAL EXCISE, KOLKATA NORTH केन्द्रीय माल एवं सेवा कर भवन, दुसरा तल, 180, शांतिपल्ली, आर. बी. कनेक्टर, कोलकाता - 700 107 Central GST Bhawan (2 <sup>nd</sup> Floor), 180 Shanti Pally, R. B. Connector, Kolkata - 700 107	 84 MAY 2023 NATION TAX MARKET
C.No.V(30)46/CGST & CX/Kol-N/DGARM/RTI/2021		
Date: 05-05-2022		

सेवा में/To,  
सीपीआईओ व उपायुक्त/The CPIO & Deputy Commissioner  
मु. आरटीआई कक्ष/Hq. RTI Cell  
कें. माल और सेवा कर एवं उत्पाद शुल्क/CGST& CX,  
कोलकाता उत्तर आयुक्तालय/Kolkata North Commissionerate

3847

23 MAY 2023

विषय: आरटीआई अधिनियम, 2005- की धारा 5 (4) के तहत स्थांतरित श्री मनोज बालकृष्ण पाटिल,

द्वारा दायर आरटीआई आवेदन दिनांक 31.03.2023- से संबंधित

Subject: RTI application dated 31.03.2023 filed by **Sri Manoj Balakrishna Patil**,

transferred under Sec.5(4) of RTI Act, 2005-Reg

कृपया इस कार्यालय में उपरोक्त विषय पर दिनांक 08.05.2023 के अपने सी. सं. V(30)71/RTI/HQ/CGST & CX/Kol North/2023/2511-13 का संदर्भ लें।

Please refer to your letter under C.No.V(30)71/RTI/HQ/CGST & CX/Kol North/2023/2511-13 dated 08.05.2023 on the above subject.

उपर्युक्त आरटीआई आवेदन में (ए) से (एच) के लिए मांगी गई जानकारी नीचे दी गई है-

Information sought for from (A) to (H) in the above mentioned RTI application is provided as below-

(A) लागू नहीं / Not applicable.

(B) प्रधान मुख्य आयुक्त का कार्यालय, केन्द्रीय माल एवं सेवा कर और केन्द्रीय उत्पाद शुल्क, कोलकाता जोन, जीएसटी भवन (दूसरी मंजिल), 180, शांति पल्ली, आर बी कनेक्टर, कोलकाता -700107/ OFFICE OF THE PRINCIPAL CHIEF COMMISSIONER, CENTRAL GOODS AND SERVICES TAX AND CENTRAL EXCISE, KOLKATA ZONE, GST Bhawan (2nd Floor), 180, Shanti Pally, R. B. Connector, Kolkata - 700 107

(C) प्रधान आयुक्त का कार्यालय, केन्द्रीय माल सेवा कर एवं केन्द्रीय उत्पाद शुल्क, कोलकाता उत्तर, केन्द्रीय जीएसटी भवन (द्वितीय तल), 180 शांति पल्ली, आर बी कनेक्टर, कोलकाता - 700 107/OFFICE OF THE PRINCIPAL COMMISSIONER, CENTRAL GOODS SERVICE TAX AND CENTRAL EXCISE, KOLKATA NORTH, Central GST Bhawan (2<sup>nd</sup> Floor), 180 Shanti Pally, R. B. Connector, Kolkata - 700 107

(D) इस कार्यालय के लिए लागू नहीं / Not applicable to this office.

Sujay Kumar  
(R71)  
S.S.  
25.05.2023

Contd.....

- (E) इस कार्यालय को डीजीएआरएम, नई दिल्ली से दिनांक 07.10.2021 की डीजीएआरएम रिपोर्ट संख्या 41A&B प्राप्त हुई, जिसमें वित्त वर्ष 2016-17 के लिए "फॉर्म 26AS में टीडीएस विवरण में दिखाई देने वाले आंकड़ों में अंतर के आधार पर करदाताओं का विश्लेषण और सेवा कर रिटर्न एसटी 3 में उल्लिखित राशि" विषय पर एक्सेल प्रारूप में क्रमशः 256 और 603 मामले शामिल हैं।

This office received DGARM Report No. 41A&B dated 07.10.2021 from DGARM, New Delhi containing data 256 and 603 cases in excel format respectively on the subject "Analysis of Taxpayers on the basis of difference in figure appearing in TDS statement in Form 26AS and the amount disclosed in Service Tax Return ST3" for the F.Y. 2016-17.

- (F) इस कार्यालय के लिए लागू नहीं / Not related to this office.
- (G) इस कार्यालय के लिए लागू नहीं / Not related to this office.
- (H) इस कार्यालय के लिए लागू नहीं / Not related to this office.

कृपया यह आपकी जानकारी और आवश्यक कार्रवाई हेतु है।  
This is for your information and necessary action please.

*योगनिक*  
*23.05.23*  
योगनिक बघेल/(YOGNIK BAGHEL)  
उपायुक्त/DEPUTY COMMISSIONER  
मु. डीजीएआरएम/HQRS. DGARM  
कें.मा. व से.क एवं कें.उ.शु. कोलकाता उत्तर आयुक्तालय  
CGST & CX-KOLKATA NORTH COMM'TE

1685A  
16/05/23



GOVERNMENT OF INDIA  
OFFICE OF THE PRINCIPAL COMMISSIONER OF CENTRAL TAX,  
CGST & CX KOLKATA NORTH COMMISSIONERATE: KOLKATA  
GST BHAWAN, 2<sup>nd</sup> FLOOR, 180, RAJDANGA MAIN ROAD, SHANTIPALLY, KOL-107

C. No. V(15)04/North CGST & CX/Adjn/RTI/2017/

Dated:

To,  
CPIO & Deputy Commissioner  
HQ, RTI Cell  
CGST & CX Kolkata North Commissionerate

2879

12 MAY 2023

Sir,

**Sub:** RTI application dated 31.03.2023 filed by Sri Manoj Balakrishna Patil.

transferred under Sec.5(4) of RTI Act, 2005-regarding.

Please refer to letter C.No.V(30)71/RTI/HQ/CGST & CX/Kol North/2023/2513 dated 08.05.2023 on the above subject.

In this connection, the desired report is furnished below for your kind information and necessary action at your end.

- Name & Place of the DGGI Office- NA.
- Chief Commissionerate of C.Ex. & CGST:- NA
- Commissionerate of C.Ex. & CGST (Executive/Audit) whichever is applicable:- **Office Of The Principal Commissioner Of Central Tax, CGST & CX Kolkata North Commissionerate.**
- Name & Place of the Division/Circle of C.Ex & CGST under Executive/Audit Commissionerate:- NA
- Number of cases of Difference in ITR-TDS Data and Service Tax Returns Received From income Tax Department:- **Not applicable as no data directly received by this section.**
- Number of cases in which enquiry letter/Summon was issued for difference in ITR-TDS Data and Service tax Returns From IT department:- **in all under mentioned cases.**
- Total number of cases and amount of S. Tax in which show cause was issued for difference in ITR-TDS Data and Service tax Returns From IT department:- **40 cases of amounting to Rs. 502.03 Cr. at Commissioner level and 272 cases of amounting to Rs. 261.77 Cr. at ADC/JC level.**  
(Noted:-As DSCN initiated from Division level and they might also be calculated in their Division data of third party cases.)
- Total number of cases and amount of S. Tax in which Order in Original was issued for difference in in ITR-TDS Data and Service tax Returns:- **OIO was issued in 10 cases of amounting to Rs. 37.37 Cr at Commissioner level and 112 cases of amounting Rs. 111.89 Cr.**

Superintendent  
(RTI)  
S.Sas  
16-05-2023

12.5.2023

[Dr. C.R. RAJAH]  
Assistant Commissioner  
H.Q. Adjudication  
CGST & CX, Kolkata North Commissionerate

### RTI REQUEST DETAILS

<b>Registration No. :</b>	GSTKT/R/T/23/00067	<b>Date of Receipt :</b>	31/03/2023
<b>Transferred From :</b>	Central Board of Excise and Customs - Central Excise on 31/03/2023 With Reference Number : CBECE/R/E/23/00558		
<b>Remarks :</b>	Pertains to Your Zone/Section		
<b>Type of Receipt :</b>	Electronically Transferred from Other Public Authority	<b>Language of Request :</b>	English
<b>Name :</b>	MANOJ BALKRISHNA PATIL	<b>Gender :</b>	Male
<b>Address :</b>			
<b>State :</b>		<b>Country :</b>	India
<b>Phone No. :</b>	+	<b>Mobile No. :</b>	
<b>Email :</b>			
<b>Status(Rural/Urban) :</b>	Urban	<b>Education Status :</b>	
<b>Letter No. :</b>	Details not provided	<b>Letter Date :</b>	Details not provided
<b>Is Requester Below Poverty Line ? :</b>	No	<b>Citizenship Status</b>	Indian
<b>Amount Paid :</b>	0 (Received by Central Board of Excise and Customs - Central Excise)	<b>Mode of Payment</b>	Payment Gateway
<b>Does it concern the life or Liberty of a Person ? :</b>	No(Normal)	<b>Request Pertains to :</b>	
<b>Information Sought :</b>	<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 GOODS AND SERVICE TAX &amp; CUSTOMS DUTY . The CBIC issued Instructions dated October 26, 2021 directed that the show cause notices (SCNs) based on the difference in ITR-TDS data and service tax returns to be issued only after proper verification. Representations have been received from various trade bodies and associations regarding instances of indiscriminate issuance of demand notices by the field formations on the basis of ITR-TDS data received from Income Tax Department. In this regard, the undersigned is directed to inform that CBIC vide instructions dated April 01, 2021 and April 23, 2021 issued vide F.No.137/472020-ST, has directed the field formations that while analyzing ITR-TDS data received from Income Tax, a reconciliation statement has to be sought from the taxpayer for the difference and whether the service income earned by them for the corresponding period is attributable to any of the negative list services specified in Section 66D of the Finance Act, 1994 or exempt from payment of Service Tax, due to any reason. It was further reiterated that demand notices may not be issued indiscriminately based on the difference between the ITR-TDS taxable value and the taxable value in Service Tax Returns. Needless to mention that in all such cases where the notices have</p>		

already been issued, adjudicating authorities are expected to pass a judicious order after proper appreciation of facts and submission of the noticee. Therefore please provide me the following information from 1/4/2017 to 28/02/2023 FINANCIAL YEAR WISE under section 3 Of RTI Act 2005 in respect of ALL THE ZONAL DGGI OFFICES /ZONAL CHIEF COMMISSIONERS OFFICES OF CBIC LOCATED ALL OVER INDIA 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 section6(3)0f RTI Act 2005 providing the information on my mailidpatilmanojpm33@gmail.com (A) NAME & PLACE OF THE DGGI OFFICE (B) CHIEF COMMISSIONERATE OF C.EX. & CGST (C) COMMISSIONERATE OF C. EX. & CGST (EXECUTIVE/AUDIT) WICHEVER IS APPLICABLE(D) NAME & PLACE OF THE DIVISION/CIRCLE OF C. EX. & CGST UNDER EXECUTIVE/ AUDIT COMMISSIONERATE (E) NUMBER OF CASES OF DIFFERENCE IN ITR-TDS DATA AND SERVICE TAX RETURNS RECEIVED FROM INCOME TAX DEPARTMENT (F) NUMBER OF CASES IN WHICH ENQUIRY LETTER/SUMMON WAS ISSUED FOR DIFFERENCE IN ITR-TDS DATA AND SERVICE TAX RETURNS RECEIVED FROM I.T. DEPARTMENT (G) TOTAL NUMBER OF CASES AND AMOUNT OF S. TAX IN WHICH SHOW CAUSE NOTICE WAS ISSUED FOR DIFFERENCE IN ITR-TDS DATA AND SERVICE TAX RETURNS (H) TOTAL NUMBER OF CASES AND AMOUNT OF S. TAX IN WHICH ORDER IN ORIGINAL WAS ISSUED FOR DIFFERENCE IN ITR-TDS DATA AND SERVICE TAX RETURNS PLEASE PROVIDE SEPARATE INFORMATION FOR POINT (F) ,(G) (H) & SEPARATELY FOR OFFICES MENTIONED AT (A), (B), (C),(D)

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 GOODS AND SERVICE TAX & CUSTOMS DUTY . The CBIC issued Instructions dated October 26, 2021 directed that the show cause notices (SCNs) based on the difference in ITR-TDS data and service tax returns to be issued only after proper verification. Representations have been received from various trade bodies and associations regarding instances of indiscriminate issuance of demand notices by the field formations on the basis of ITR-TDS data received from Income Tax Department. In this regard, the undersigned is directed to inform that CBIC vide instructions dated April 01, 2021 and April 23, 2021 issued vide F.No.137/472020-ST, has directed the field formations that while analyzing ITR-TDS data received from Income Tax, a reconciliation statement has to be sought from the taxpayer for the difference and whether the service income earned by them for the corresponding period is attributable to any of the negative list services specified in Section 66D of the Finance Act, 1994 or exempt from payment of Service Tax, due to any reason. It was further reiterated that demand notices may not be issued indiscriminately based on the difference between the ITR-TDS taxable value and the taxable value in Service Tax Returns. Needless to mention that in all such cases where the notices have already been issued, adjudicating authorities are expected to pass a judicious order after proper appreciation of facts and submission of the noticee. Therefore please provide me the following information from 1/4/2017 to 28/02/2023 FINANCIAL YEAR WISE under section 3 Of RTI Act 2005 in respect of ALL THE ZONAL DGGI OFFICES /ZONAL CHIEF COMMISSIONERS OFFICES OF CBIC LOCATED ALL OVER INDIA 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 section6(3)0f RTI Act 2005 providing the information on my mailidpatilmanojpm33@gmail.com (A) NAME & PLACE OF THE DGGI OFFICE (B) CHIEF COMMISSIONERATE OF C.EX. & CGST (C) COMMISSIONERATE OF C. EX. & CGST (EXECUTIVE/AUDIT) WICHEVER IS APPLICABLE(D) NAME & PLACE OF THE DIVISION/CIRCLE OF C. EX. &