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18/04/23

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

1ST FLOOR: 180, SHANTIPALLY, RAJDANGA MAIN ROAD, E.M BYPASS KOLKATA-700107

C. No. V(30)45/RTI/HQ/CGST & CX/Kol-North/2023/

Dated: - .04.2023

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/23/00040) dated- 09.03.2023 which has been received in this Commissionerate on 20.03.2023 and received in this section on 21.03.2023. Subsequently, the said RTI application was registered at this office vide Registration No. 52/RTI/Kol-North/2023 dated- 21.03.2023.

The desired informations received from Deputy Commissioner, Anti-Evasion, CGST & CX Kol North 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, 1st 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: 01 (one) sheet.

Yours sincerely,

sd/f

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

C. No. As above/

859

Dated: .04.2023

Copy forwarded for information to: -

1. The Assistant Commissioner (Systems), Computer Cell, CGST & CX, Kolkata North Commissionerate with a request to upload the RTI application dated 09.03.2023 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.

Joint Systems
Dr. 20/4

S. Das

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



195
10/4/23



भारतसरकार

Government of India

केन्द्रीयप्रधान कार आयुक्तका कार्यालय

Office of the Principal Commissioner of Central Tax

कोलकातानॉर्थ- केन्द्रीयवस्तु एवंसेवाकर&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/2018/24543

Dated:

31 MAR 20

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

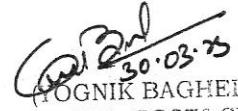
Sir,

Sub: RTI Application No. GSTKT/R/T/00040 DATED 09.03.2023 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)45/RTI /HQ/CGST&CX /Kol North /2023/23709 dated 22.03.2023, it is informed that as this section does not maintain any record in the manner sought by the applicant, this section is not in a position to provide any such information in this regard.

Yours faithfully,


(POGNIK BAGHEL)

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

Superintendent
(RTI)
S. S. S.
10.04.2023

RTI REQUEST DETAILS

Registration No. :	GSTKT/R/T/23/00040	Date of Receipt :	09/03/2023
Transferred From :	Central Board of Excise and Customs - Central Excise on 09/03/2023 With Reference Number : CBECE/R/E/23/00356		
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 :		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 (RTI fee is received by Central Board of Excise and Customs - Central Excise (original recipient))	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 . The provision of GST registration has been prescribed under chapter VI of the CGST Act, 2017 and Section 22 to Section 30 of the CGST Act, deals with the registration by the every supplier of goods and services. Registration is a basic requirement to run the network of GST. Registration is an Authority available to the Registered Person to collect tax on behalf of the Government and deposit the same to the Government Account.Further as per Rule 18(1) of the CGSTRules- This rule requires all registered taxpayers to display their registration certificate at a prominent location at their principal place of business along with every additional place of business. The word prominent location has not been defined under the GST law but it can be assumed a place where a customer/visitor can see the Registration certificate. Usually, a taxpayer displays his registration certificate by getting it framed or pasted on a wall at the entrance. Rule 18(2) of the CGSTRules- This Rule requires all registered taxpayers to display their GSTIN on its name board at its principal place of business along with every additional place of business. Usually, taxpayers get the GSTIN written on its name board at the entrance or paste an A4 size paper having GSTIN written on it at the entrance.Although No separate penalty is specified under the GST Act for non-display of GST registration certificate or GSTIN. But, as per section 125 of the CGST Act, a general penalty is applicable for non-compliances</p>		

for which a specific penalty is not mentioned. Thus, a maximum penalty of Rs.25,000 is applicable. Therefore please provide me the following information in respect of ZONAL CHIEF COMMISSIONERS OFFICES OF CGST CBIC LOCATED ALL OVER INDIA which is required by me in the larger public interest. If the said information is not available with your office my application may be forwarded to the respective Central Public Information Officer under Section 6(3) (ii) Of the RTI Act 2005 within five days for providing the information on my mailed i.e. patilmanojpm33@gmail.com.

(A)NAME& PLACE OF THE EXECUTIVE COMMISSIONERATE OF CENTAL EXCISE & CGST UNDER CHIEF COMMISSIONERATE (B) NUMBER OF CASES BOOKED FOR NON-COMPLIANCE WITH RULE 18(1) & (2) OF CGST RULES 2017 & AMOUNT OF PENALTY IMPOSED /COLLECTED THEREON AS PER SECTION 125 OF CGST ACT 2017 (C) NAME OF THE REGISTERED LEGAL ENTITY UNDER GST & ITS GST REGISTRATION NUMBER WHOSE REGISTRATION IS CANCELLED FURTHER IT IS TO SUBMIT THAT IN VIEW OF RULE 18(1) & (2) OF CGST RULES 2017 & GST BEING INDIRECT TAX NAME OF THE REGISTERED PERSON AND GST REGISTRATION NUMBER IS NO MORE PRIVATE INFORMATION THEREFORE PLEASE PROVIDE ME NAME & GST REGISTRATION NUMBER WHOSE GST REGISTRATION NUMBER IS CANCELLED IN THE CATEGORY OF NORMAL TAXPAYER, COMPOSITION TAXPAYER, CASUAL TAXABLE PERSON & NON-RESIDENT TAXABLE PERSON (FINANCIAL YEAR WISE) FOR FROM 1/7/2017 TO 31/12 /2022 on my mailid patilmanojpm33@gmail.com

Original RTI Text : I am an Indian citizen . The provision of GST registration has been prescribed under chapter VI of the CGST Act, 2017 and Section 22 to Section 30 of the CGST Act, deals with the registration by the every supplier of goods and services. Registration is a basic requirement to run the network of GST. Registration is an Authority available to the Registered Person to collect tax on behalf of the Government and deposit the same to the Government Account.Further as per Rule 18(1) of the CGSTRules- This rule requires all registered taxpayers to display their registration certificate at a prominent location at their principal place of business along with every additional place of business. The word prominent location has not been defined under the GST law but it can be assumed a place where a customer/visitor can see the Registration certificate. Usually, a taxpayer displays his registration certificate by getting it framed or pasted on a wall at the entrance. Rule 18(2) of the CGSTRules- This Rule requires all registered taxpayers to display their GSTIN on its name board at its principal place of business along with every additional place of business. Usually, taxpayers get the GSTIN written on its name board at the entrance or paste an A4 size paper having GSTIN written on it at the entrance.Although No separate penalty is specified under the GST Act for non-display of GST registration certificate or GSTIN. But, as per section 125 of the CGST Act, a general penalty is applicable for non-compliances for which a specific penalty is not mentioned. Thus, a maximum penalty of Rs.25,000 is applicable. Therefore please provide me the following information in respect of ZONAL CHIEF COMMISSIONERS OFFICES OF CGST CBIC LOCATED ALL OVER INDIA which is required by me in the larger public interest. If the said information is not available with your office my application may be forwarded to the respective Central Public Information Officer under Section 6(3) (ii) Of the RTI Act 2005 within five days for providing the information on my mailed i.e. patilmanojpm33@gmail.com.
(A)NAME& PLACE OF THE EXECUTIVE COMMISSIONERATE OF