



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)138/RTI/HQ/CGST & CX/Kol-North/2022/

Dated: - .01.2023

To  
Sri Prem Chand,

Sir/Madam,

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

Please refer to your RTI application dated- 13.12.2022 which has been received in this Commissionerate 15.12.2022 and received to this section on 15.12.2022. Subsequently the said RTI application was registered at this office vide Registration No. 159/RTI/Kol-North/2022 dated- 16.12.2022.

The desired informations as received from the Assistant Commissioner (Anti-Evasion), CGST & CX, Kolkata North Commissioner, is enclosed. 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: 01 (one) sheet.

Yours sincerely,

Sd/-

(Subrata Das)

CPIO & Deputy Commissioner  
HQ, RTI Cell

CGST: Kol-North Commissioneratete

C. No. As above/

17990

09 JAN 2023

Dated: .01.2023

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 13.12.2022 submitted Sri Prem Chand, (Enclosed as mentioned above).
2. The CPIO & Assistant Commissioner, CCO, O/o the Pr. Chief Commissioner CGST & CX, Kolkata Zone.

10/01/23  
Supet. (System)

S. Das  
09.01.2023

(Subrata Das)

CPIO & Deputy Commissioner  
HQ, RTI Cell

CGST: Kol-North Commissioneratete

6802  
15/12/22



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, KOSLKATA ZONE

केन्द्रीय वस्तु एवं सेवा कर भवन, दुसरा तल, 180, शांतिपल्ली, आर. बी. कानेक्टर, 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/302/2022-O/o. Pr CC-CGST-ZONE-Kolkata/ 17792-95 Date: 14 .12.2022.

To,  
The CPIO,  
Office of the Commissioner,  
Kolkata-North/Kolkata-South/Howrah/Haldia  
CGST & CX Commissionerate.

Sir,

**Sub: RTI Application filed by Sri Prem Chand under Right to Information Act, 2005- Reg.**

Please find enclosed herewith 01 (One) RTI application having Registration No. GSTKT/R/T/22/00083 dated 12.12.2022 filed online by **Sri Prem Chand**, and transferred to this office under Section 6(3) of the RTI Act, 2005, from the office of the Chief Commissioner of Customs, Kolkata Zone on 12.12.2022 vide Reference No. CCUKL/R/E/22/00130. It appears that information sought by the applicant pertains to your administrative jurisdiction. 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.

Yours faithfully,

Encl: As Above.

(B. Krishna)

Assistant Commissioner (CPIO)  
Pr. CCO, CGST & CX, Kolkata Zone

F. No. GCCO/RTI/APP/302/2022-O/o. Pr CC-CGST-ZONE-Kolkata/  
Copy for information to:-

Date: .12.2022.

**Sri Prem Chand**

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].

Superintendent  
RTI  
S.S.  
15/12/2022

(B. Krishna)

Assistant Commissioner (CPIO)  
Pr. CCO, CGST & CX, Kolkata Zone



## RTI REQUEST DETAILS

<b>Registration No. :</b>	GSTKT/R/T/22/00083	<b>Date of Receipt :</b>	12/12/2022
<b>Transferred From :</b>	Chief Commissioner of Customs, Kolkata Zone on 12/12/2022 With Reference Number : CCUKL/R/E/22/00130		
<b>Remarks :</b>	Sir/Madam, this is partly connected with your office. hence, the same is being transferred under section 6(3)of the RTI ACT 2005.		
<b>Type of Receipt :</b>	Electronically Transferred from Other Public Authority	<b>Language of Request :</b>	English
<b>Name :</b>	PREM CHAND	<b>Gender :</b>	Male
<b>Address :</b>	-		
<b>State :</b>	Delhi	<b>Country :</b>	India
<b>Phone No. :</b>	Details not provided	<b>Mobile No. :</b>	Details not provided
<b>Email :</b>	-		
<b>Status(Rural/Urban) :</b>	Urban	<b>Education Status :</b>	Graduate
<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 (RTI fee is received by Chief Commissioner of Customs, Kolkata Zone (original recipient) )	<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>Details of information required:</p> <ol style="list-style-type: none"> <li>1. Which paper is required to send goods from one state to another state? Please tell me the list.</li> <li>2. Apart from the terms and conditions of shipping goods from one state to another, are there any special terms and conditions in West Bengal? And what are those special terms and conditions? Please tell.</li> <li>3. How much and how much value can order as a sample?</li> <li>4. If the department finds fault with any goods, then under what circumstances can it cook the goods and what are its rules?</li> <li>5. If any goods go from one state to another and after paying GST on it, any goods are brought, still what is the provision of fine and confiscation of goods and under what rules?</li> <li>6. What documents must be submitted by the courier service provider along with the goods arriving through the courier service?</li> <li>7. When confiscating goods, what are the rules to inform the owner of the goods and to confiscate the goods?</li> <li>8. When is it needed for TAX INVOICE/ E-way Bill/ Shipping Bill/ Bill of Supply/ Bill of Entry?</li> <li>9. When a customer has to take goods from a shop, what other documents should he take apart from the GST bill?</li> </ol>		

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9. When a customer has to take goods from a shop, what other documents should he take apart from the GST bill?

**Original RTI Text :**

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6019A  
38/12/2022



भारत सरकार

Government of India

केन्द्रीय प्रधान कर आयुक्त का कार्यालय

Office of the Principal Commissioner of Central Tax

कोलकाता नॉर्थ- केन्द्रीय वस्तु एवं सेवा कर & उत्पाद शुल्क

Kolkata North - Central Goods and Services Tax & Central Excise

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



C. No. V(19)03/AE/CGST/KOL-NORTH/RTI/2018 / 17296

Dated:

To

29 DEC 2022

The CPIO & Deputy Commissioner

HQ RTI Cell

CGST, Kolkata north Commissionerate

Sir,

**Sub: RTI Application dated 12.12.2022 filed by Sri Prem Chand,  
, transferred under Sec 5(4) of RTI Act 2005 -  
reply regarding.**

With reference to the communication under C.NO: V(30)138/RTI/HQ/CGST&CX/Kol North/2022/16493 dated 19.12.2022, it is informed that information sought under serial no. 1 to 9 in RTI Request vide Registration no. GSTKT/R/T/22/00083 dated 12.12.2022 pertains to general queries relating to procedures followed / to be followed under the provisions of CGST Act 2017 as amended, West Bengal SGST Act 2017 as amended, CGST Rules 2017 as amended and West Bengal SGST Rules 2017, IGST Act 2017 as amended and any Rules made thereunder or any allied Acts or Rules. The information so sought does not qualify as 'information' as defined in Section 2(f) of the Right to Information Act 2005. Hence, this section is unable to provide any information sought by Sri Prem Chand in the subject RTI Application.

Shri M. M. Neogi  
Imptr.  
A. take rfa.  
21/12/22

Yours faithfully,

(YOGNIK BAGHEL)

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

Supersintendant  
RTI  
S. Singh  
30/12/2022