

MOST URGENT
RTI MATTER

25 MAR 2022



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

Dated: -

To

Shri Mahesh Kumar Sharma,

Sir/Madam,

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

Please refer to your RTI application dated-26.02.2022, which was received in this Commissionerate on 03.03.2022. Subsequently the said RTI application was registered at this office vide Registration No.28/RTI/Kol-North/2022 dated- 07.03.2022.

The desired informations as received from the AC(Tech), CGST&CX Kolkata 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 namely Ms Mohsina Tabassum, Joint Commissioner & FAA, CGST & CX, Kolkata-North Commissionerate, 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 faithfully,

Indu Bikash Das

(Indu Bikash Das)

CPIO & Assistant Commissioner

HQ, RTI Cell

CGST: Kol-North Comm'te.

Dated: 14 MAR 2022

PRNO-27851

C. No. As above/

Copy forwarded for information to: -

1. The Assistant Commissioner (Systems), Computer Cell, CGST & CX, Kolkata North Commissionerate with a request to unload the RTI application dated-26.02.2022, submitted by Shri Mahesh Kumar Sharma (enclosed Four sheets).
2. The CPIO & Assistant Commissioner, O/o the Pr. Cmer Commissioner CGST & CX, Kolkata Zone.

Indu Bikash Das
14/03/22

(Indu Bikash Das)

CPIO & Assistant Commissioner

HQ, RTI Cell

CGST: Kol-North Comm'te.

15/03/22
Supdr. (System)

184-A
11/03/22

Sup (RTI)
11/03/22



GOVERNMENT OF INDIA
OFFICE OF THE PRINCIPAL COMMISSIONER OF CGST & CENTRAL TAX,
KOLKATA NORTH COMMISSIONERATE
GST BHAWAN, 180 SHANTI PALLY, KOLKATA-700107

C.NO. V(30)36/Misc/Tech/ST-1/KOL/2015 27506

Dated: 10 MAR 2022

To
The CPIO & Assistant Commissioner
HQ, RTI Cell
CGST Kolkata North Commissionerate
Kolkata

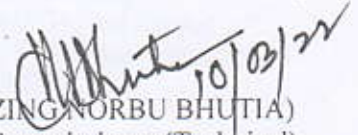
Sir,
Sub: RTI application dated: 26.02.2022 filed by Shri Mahesh Kumar Sharma

Please refer to C.NO. V(30)29/RTI/HQ/CGST&CX/KOL-North/2022/27198 dated: 08.03.2022 on the above subject matter.

The report in respect of Technical Section of CGST & Central Tax Kolkata North Commissionerate Kolkata is as follows:-

1. Transportation of goods by mere transport carrier is exempt from GST unless it is a service rendered by a goods transportation agency.
2. 01.07.2017
3. Compulsory if rendered by a goods transportation agency,
4. No such provisions
5. Not Applicable
6. In case tax has not been paid or a short payment is made, a minimum penalty of Rs 10,000 has to be paid. The maximum penalty is 10% of the tax unpaid.
7. Yes
8. Under Section 50 of GST Act 2017.

Yours faithfully,


(TENZING NORBU BHUTIA)
Assistant Commissioner (Technical)
CGST & Central Tax
Kolkata North Commissionerate
Kolkata



भारत सरकार
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 (2nd 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/282/2022-O/o. Pr CC-CGST-ZONE-Kolkata/ 2902-07 Date: 03/03/2022.

To,
The CPIO,
Kolkata North / Kolkata South / Howrah /
Haldia / Bolpur / Siliguri,
CGST & CX Commissionerate.

Sir,

Sub: RTI Applications filed by Shri Mahesh Kumar Sharma under Right to Information Act, 2005- req.

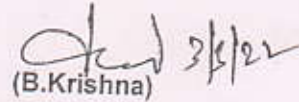
Please find enclosed herewith two RTI applications having Registration No. GSTKT/R/E/22/00030 dated 26.02.2022 (application filed along with PDF attached) filed online by **Shri Mahesh Kumar Sharma**.

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.

Encl: As Above.

Yours faithfully,


(B. Krishna)

Assitant Commissioner (CPIO)
Pr. CCO, Kolkata Zone

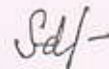
F. No. GCCO/RTI/APP/282/2022-O/o. Pr CC-CGST-ZONE-Kolkata/

Date: /03/2022.

Copy for information to:-

1. Shri Mahesh Kumar Sharma

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].



(B. Krishna)
Assitant Commissioner (CPIO)
Pr. CCO, Kolkata Zone

RTI REQUEST DETAILS

Registration No. : GSTKT/R/E/22/00030

Date of Receipt : 26/02/2022

Type of Receipt : Online Receipt

Language of Request : English

Name : Mahesh kumar sharma

Gender : Male

Address : [REDACTED]

State : [REDACTED]

Country : India

Phone No. : [REDACTED]

Mobile No. : +91-[REDACTED]

Email : [REDACTED]

Status(Rural/Urban) : Rural

Education Status : Graduate

Is Requester Below Poverty Line ? : No

Citizenship Status : Indian

Amount Paid : 10)

Mode of Payment : Payment Gateway

Does it concern the life or Liberty of a Person ? : No(Normal)

Request Pertains to :

Information Sought : please give me information of attached query

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Please give me information under RTI, for under mention queries:

1. From which date the GST was imposed/started for carrying used household goods for personal use, through **transport carrier**.
2. From which date the GST was imposed/started for carrying used household goods for personal use, through **GTA**.
3. GST was optional or compulsory, for carrying used household goods for personal use, in April 2019.
4. If at that time Transport carrier could not pay GST on bill, can now **government employee** pay GST, under any rule, with fine.
5. Please mention rule in response of question No.5
6. What will be rate of fine/penalty ?
7. If at that time Transport carrier could not pay GST on bill, can now **transport carrier** pay GST, under any rule, with fine.
8. Please mention rule in response of question No.7