

14 FEB 2022 MOST URGENT
RTI MATTER



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

Dated: -

To

Shri Rajesh Mishra,
87, Sindhu, flat No 6, 1st floor,
Marine Drive, Mumbai-400002

Sir/Madam,

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

Please refer to your RTI application dated-12.01.2022, which was received in this Commissionerate on 28.01.2022. Subsequently the said RTI application was registered at this office vide Registration No.13/RTI/Kol-North/2022 dated- 31.01.2022.

The desired informations as received from the Assistant Commissioner (Tech), CGST&CX Kolkata Zone 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, 1st Floor, Kendriya Utpad Shulk Bhawan, 189, Shantipally, Rajdanga Main Road, Kolkata-700107.

Encl- 01(One) Sheet.

Yours faithfully,

sdf
(Indu Bikash Das)
CPIO & Assistant Commissioner
HQ, RTI Cell
CGST: Kol-North Comm'te.

Dated: 14 FEB 2022

IRNO - 25374

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 upload the RTI application dated-06.01.2022, submitted by Shri Rajesh Mishra, 87, Sindhu, flat No 6, 1st floor, Marine Drive, Mumbai-400002 (enclosed Four sheets).
2. The CPIO & Assistant Commissioner, CCO, O/o the Pr. Chief Commissioner CGST & CX, Kolkata Zone.

14/02/22
Surat. (System)

Indu Bikash Das
(Indu Bikash Das)
CPIO & Assistant Commissioner
HQ, RTI Cell
CGST: Kol-North Comm'te.

19492
10/02/22

Sup (RTI) 10/02/22



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)24/CGST&CX/KOL-N/Tech./Comm-misc/2020/25201

Dated: 10 FEB 2022

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

Sir,

Sub: RTI application dated: 12.01.2022 filed by Shri Rajesh Mishra

Please refer to C.NO. V(30)14/RTI/HQ/CGST&CX/KOL-N/2022/24020 dated: 31.01.2022 on the above subject matter.

Section 17 (5) of CGST Act 2017 states that

Notwithstanding anything contained in sub-section (1) of section 16 and sub-section (1) of section 18, input tax credit shall not be available in respect of the following, namely:-

(b) the following supply of goods or services or both-

(i) food and beverages, outdoor catering, beauty treatment, health services, cosmetic and plastic surgery, leasing, renting or hiring of motor vehicles, vessels or aircraft referred to in clause (a) or clause (aa) except when used for the purposes specified therein, life insurance and health insurance:

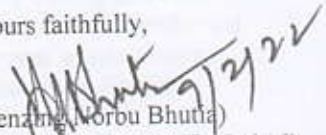
Provided that the input tax credit in respect of such goods or services or both shall be available where an inward supply of such goods or services or both is used by a registered person for making an outward taxable supply of the same category of goods or services or both or as an element of a taxable composite or mixed supply;

(ii) membership of a club, health and fitness centre; and

(iii) travel benefits extended to employees on vacation such as leave or home travel concession;

Provided that the input tax credit in respect of such goods or services or both shall be available, where it is obligatory for an employer to provide the same to its employees under any law for the time being in force.

Yours faithfully,


(Tenzing Norbu Bhutia)
Assistant Commissioner (Technical)
CGST & Central Tax
Kolkata North Commissionerate
Kolkata

18682
28/01/2022

Sup (RTI)
28/01/22



भारत सरकार
GOVERNMENT OF INDIA
प्रधान मुख्य आयुक्त 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, दुसरातल, 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/11/2022-O/o. Pr CC-CGST-ZONE-Kolkata/ 1671 Date: 27/01/2022.

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

Sir,

Sub: RTI Application filed by Shri Rajesh Mishra under Right to Information Act, 2005- reg.

Please find enclosed herewith an RTI application dated 03.01.2022, received in this office on 12.01.2022 and subsequently registered under Registration No. 20/RTI/CGST & CX/Kol/2021-22 dated 12.01.2022 filed by **Shri Rajesh Mishra, 87 Sindhu, Flat No. 6, 1st Floor, Marine Drive, Mumbai-400002**. It appears that the information sought by the applicant may pertain 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, if available with you, directly to the applicant under RTI Act, 2005 within the due date as specified under RTI Act, 2005.

Yours faithfully,

Encl: As Above.

Signature 27/01/22

**Assitant Commissioner (RTI)
Pr. CCO, Kolkata Zone**

F. No. GCCO/RTI/APP/11/2022-O/o. Pr CC-CGST-ZONE-Kolkata/ Date: /01/2022.

Copy for information to:-

1. **Shri Rajesh Mishra, 87 Sindhu, Flat No. 6, 1st Floor, Marine Drive, Mumbai-400002.**
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].

Sd/-

**Assitant Commissioner (RTI)
Pr. CCO, Kolkata Zone**

Suppl (RTI)
 12/01/22

RIGHT TO INFORMATION ACT, 2005

ANNEXURE-A
 [SEE RULE 6 (1)]
 Format of Application form under
 The Right to Information Rules, 2005

भारतीय रिसेप्ट
 भारत सरकार का कार्यालय (भारतीय रिसेप्ट का उपयोग)
 Pt. Chief Commr (Kolkata Zone)
 12 JAN 2022
 को-एच.डी. संख्या / CGST & CX
 कोलकाता क्षेत्र / Kolkata Zone
 DATE: 12 JAN 2022
 Received without verification

TO:

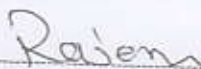
PUBLIC INFORMATION OFFICER
 OFFICE OF THE CHIEF COMMISSIONER OF CENTRAL GOODS & SERVICES TAX,
 KOLKATA ZONE,
 2ND FLOOR, GST BHAVAN, 180 SHANTI PALLY,
 R.B. CONNECTOR, KOLKATA - 700107

| | |
|--|--|
| 1. Full name of the Applicant | RAJESH MISHRA 87 SINDHU, FLAT NO.6, 1 ST FLOOR, MARINE DRIVE, MUMBAI.400 002 |
| 2. Address | AS ABOVE I.D. ENCLOSED |
| 3. Particulars of Information required | <p>PLEASE ANSWER / PROVIDE INFORMATION FOR MY RTI, POINT WISE WITH STATING MY POINTS AND YOUR ANSWER / INFORMATION BELOW IT, FOR CONVENIENCE PURPOSE:</p> <p>1. PLEASE INFORM WHETHER THE MODVAT OF GST CAN BE TAKEN FOR COMPANY EXECUTIVE TO STAY IN HOTEL FOR THE BUSINESS.</p> <p>1. A. PLEASE INFORM WHETHER MODVAT OF GST ON PAID ON FOOD ITEMS IN RESTAURANT CAN TAKEN AS CREDIT FOR THE AMOUNT SPENT BY THE COMPANY EXECUTIVE.</p> <p>1. B. PLEASE INFORM IN CASE YOU ARE NOT ABLE TO SUPPLY THE INFORMATION, THEN PLEASE INFORM WHO AS KNOWN TO YOU CAN SUPPLY SUCH INFORMATION.</p> <p>1. C. I AM ENCLOSING BLANK INDIAN POSTAL ORDER FOR RS. 10/- ENABLING YOUR DEPARTMENT TO FILL THE CORRECT NAME UNDER WHICH IPO IS REQUIRED WHICH KINDLY DO.</p> <p>1. D. I AM REQUESTING FOR INFORMATION AS IT EXIST AND DO NOT TREAT MY RTI AS ASKING FOR OPINION.</p> |
| ii) #The period to which the information relates | |
| iii) \$ description of the information required | |

286
 12/01/22

| | |
|---|-------------------------------------|
| iv] Whether information is required by post or person | BY POST |
| v] In case by Post [Ordinary, Registered or Speed] | ORDINARY |
| vi] Purpose for which the information is required | TO PROTECT RIGHT TITLE AND INTEREST |

1. KINDLY REPLY AS PER TIME BOUND CONDITIONS OF RTI.
2. PLEASE DO NOT DIRECT FOR REPLY TO WEBSITE ADDRESS FOR THE ANSWERS ASKED. KINDLY PROVIDE SPECIFIC RELEVANT REPLY PERTAINING TO MY RTI FOR THE QUESTIONS/CLARIFICATIONS ASKED AND IF THERE ARE ANY CHARGES TO PROVIDE THE SAME, THAT IS FOR PHOTO COPYING ETC, PLEASE LET ME KNOW. I WILL PAY TO GIVE ME ANSWERS.
3. PLEASE MENTION, MY ASKED POINTS AND GIVE INFORMATION AS WHATEVER IS AVAILABLE.
4. KINDLY REPLY IN ENGLISH OR IN HINDI, FOR WHICH I SHALL BE OBLIGED.
5. PLEASE FORWARD MY RTI TO CONCERNED PERSON / DEPARTMENT UNDER COPY TO ME IN CASE THIS INFORMATION REQUESTED IS NOT WITH YOU.


RAJESH MISHRA

DATE: 03RD JAN, 2022
PLACE: MUMBAI