



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-700017
C. No. V(30)110/RTI/HQ/CGST & CX/Kol-North/2021

To
Dr. Sanjiban Bandyopadhyaya,
C/o- Sri Niladri Dutta, 112A Selimpur Road,
Kolkata-700031



Sir/Madam,

Sub: Information under the RTI Act, 2005 — Regarding

Please refer to your RTI application dated-NIL, which has been received in this office on 17.09.2021 and received to this section on 17.09.2021. Subsequently the said RTI application was registered at this office vide Registration No.119/RTI/Kol-North/2021 dated- 20.09.2021.

In this connection this is to inform you that the information you sought in your application does not qualify as information as per RTI Act, 2005.

In this regard this is to mention that the Central Information Commission in its decision- No. CIC/80/A/2006/000045, dated-21.04.2006 in the case relating Dr. DV. Rao, Dept. of Legal Affairs Vs. CPIO, Dept. of Legal Affairs, had held that "the RTI Act does not cast on public authority any obligation to answer queries in which the petitioner attempts to elicit answer to his queries with prefixes as why, when and whether. The petitioner's right extends only to seeking information as defined in section 2(f) either by pointing the file documents, paper or record etc., or by mentioning the type of information as may be available with the specified public authority."

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.

Yours faithfully,

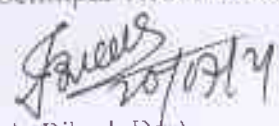

(Indu Bikash Das)
CPIO & Assistant Commissioner
HQ, RTI Cell
CGST: Kol-North Comm'te

Dated: 0 SEP 2021

C. No. As above/ 15532
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-NIL, submitted by Dr. Sanjiban Bandyopadhyaya, C/o- Sri Niladri Dutta, 112A Selimpur Road, Kolkata-700031 (enclosed One sheet).

29/9/21
Supdt. (System)


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

1820
17/9/21



From:

Dr. Sanjiban Bandyopadhyaya
C/o Sri Niladri Dutta
112 A Selimpur Road
Kolkata-700031

(M) : +91-98310-86795

e-Mail ID : sban11123@gmail.com

To

✓ The Assistant Commissioner & CPID (RTI)
CGST & CEx, Kolkata North Commissionerate
Office of the Commissioner of Kolkata North CGST & CEx
GST Bhawan, 180 Shanti Pally, Rajdanga Main Road
Kolkata-700 107

Sub. : Query under RTI Act, 2005

Reg. : Whether GST can be collected in advance?

Sir,

I would like to place for your kind consideration the following facts:

An unregistered buyer had approached a company, a registered dealer, for purchase of a residential flat, the price whereof is payable in multiple instalments. The seller is compelling the buyer to pay the GST due on the total price along with the first instalment. The first instalment is in effect an advance, the payment whereof does not confer any right whatsoever on the buyer and is not assurance as to hand over of the flat. The brochure had stated that the agreed price would be payable in 8 instalments over a period of 5 – 8 years. A period of 17 – 18 months have elapsed after collection of such first instalment and the entire GST amount but the flat is yet to be handed over to the buyer.

Under the circumstances mentioned above, I would request for the following information from your end :

1. Whether the seller is within his rights to collect the entire GST in advance?
2. In case such collection of entire GST is ultra-vires the rights conferred upon the seller by the GST statutes, what are the recourses available to the buyer?

A court-fee stamp of Rs. 10.00 (rupees ten only) is affixed on this application in conformity with the provisions of the relevant statutes.

Thanking you, in anticipation of an early response, I remain,

Yours faithfully

(Sanjiban Bandyopadhyaya)

