



केंद्रीयकर: लेखापरीक्षा-II आयुक्तकाकार्यालय

**OFFICE OF THE COMMISSIONER OF CENTRAL TAX
AUDIT-II COMMISSIONERATE**

1-98/B/20, 21: सान्वीयमुनाप्राइड, कृतिकालेआउट, माधापुर, हाईटेकसिटी, हैदराबाद-500081
1-98/B/20, 21: SANVI YAMUNA PRIDE, KRITHIKA LAYOUT, MADHAPUR,
HITECH CITY,
HYDERABAD -500081

P R E A M B L E

Under Section 19(1) of the Right to information Act, 2005 the applicant, if aggrieved by this order, can prefer an appeal within thirty days from the receipt of order to the First appellate authority i.e. Sri. S.Sathish Kumar, Joint Commissioner, Central Tax, Audit-II Commissionate, Office of the Commissioner of Central Tax, Audit-II, Door No.1-98/B/20,21, Krithika Layout, Madhapur, Hi-tech City, Hyderabad – 500 081. सूचना का अधिकार अधिनियम, 2005 की धारा 19(1) के तहत आवेदक, यदि इस आदेश से व्यक्ति है, तो आदेश की प्राप्ति से तीस दिनों के भीतर प्रथम अपीलीय प्राधिकारी के समक्ष अपील कर सकता है- श्री साहिल इनामदार, आयुक्त, केंद्रीय कर, ऑडिट-II आयुक्तालय, दरवाजा नंबर 1-98/बी/20,21, कृतिका लेआउट, माधापुर, हाईटेक सिटी, हैदराबाद-500081

Date: .11.2025

ORDER NO.100/2025-RTI

(Order Passed by Shri S. Suresh Kumar, Assistant Commissioner & CPIO, Audit-II Commissionate, Hyderabad)

SUB: - RTI Act, 2005- Application filed by Sri PRAVEEN KARDAM, 2/23, LGF, Malviya Nagar, South Delhi, Pin:110017- Reg.

#

RTI application with Registration No. **CECHZ/R/T/25/00545/8** **CECHZ/R/T/25/00546/8** dated **23/10/2025** was filed by Sri. **PRAVEEN KARDAM** under Right to Information Act 2005, which was received online in this office. The said application was received in this office from the Chief Commissioner office,

Hyderabad Zone, directing us to provide information pertaining to the Audit - II Commissionerate directly to the Applicant.

In this regard, the reply to the RTI application is as under:

INFORMATION SOUGHT	REPLY
<p>A. REGISTRATION AND CANCELLATION DATA</p> <ol style="list-style-type: none">1. State-wise and year-wise data of total GST registrations approved (Central GST and State GST separately) from July 2017 till date.2. State-wise and year-wise total number of GST registrations cancelled with classification:<ul style="list-style-type: none">• Suo-moto cancellation by department• Cancellation on taxpayer's request• Cancelled due to non-functioning or fake firms• Cancelled for not filing returns3. Number of GST registrations currently pending for approval and pending for amendment.4. Number of businesses suspended or cancelled for being non-existent or non-functional at the Principal Place of Business (PPOB). Out of these, how many were later reactivated or restored. <p>B. ENFORCEMENT, INVESTIGATION & ARREST DATA</p> <ol style="list-style-type: none">5. Provide state-wise and zone-wise total number of cases initiated under Section 132, Section 70, Section 74, and Section 69 of CGST Act, by:<ul style="list-style-type: none">• DGGI (Directorate General of GST Intelligence)• Anti-Evasion Wing o SIB (Special Investigation Branch)• Preventive Branch6. Total number of arrests made under the above proceedings year-wise.7. Out of the total demand raised in these cases, how much amount has been actually recovered till date?8. Provide SOPs, Guidelines, and Circulars issued under Sections 132, 69, 70 and 74 of the CGST Act. <p>C. SUMMONS, SEARCH AND SEIZURE RIGHTS</p> <ol style="list-style-type: none">9. Kindly clarify: o Can a summon under Section 70 be issued during odd hours or at midnight? o Can an officer detain a person forcefully for statement recording at the time of search? Can a	PLEASE FIND THE FILE ATTACHED

summon be issued to an Advocate for information or statement against his client? Is it mandatory to record the statement of taxpayer at the office or can it be recorded at the PPOB during normal hours?

10. Provide guidelines/circulars/SOPs issued regarding the power to summon and rights of summoned persons.

D. CITIZEN CHARTER & TAXPAYER RIGHTS

11. Provide a copy of the Citizen Charter under GST.
12. Kindly provide detailed rights and responsibilities of a registered taxpayer under GST Act.
13. Provide SOP for Section 29 of CGST Act (application for cancellation of registration by taxpayer).
14. List of facilities, rights and protections provided to GST practitioners under the Act and rules.

E. TAX COLLECTION AND REFUND DATA

15. Provide year-wise data from July 2017 to till date:
 - Total GST collection (Central and State separately)
 - Total Refunds sanctioned
16. List of circulars and SOPs issued regarding timely refund processing and TAT (turnaround time) for refunds.

F. GRIEVANCE REDRESSAL & APPOINTMENTS

17. Provide data regarding:
 - Number of complaints received against GST officers (state-wise and yearwise)
 - Number of officers suspended or dismissed on grounds of corruption/misconduct
 - Details of Grievance Redressal Cells available for taxpayers and
 - Time taken to resolve grievances, and escalation matrix
18. Guidelines regarding appointment of officers in the Anti-Evasion and DGGI departments – their qualification and selection process.

G. FINANCE MINISTER'S OFFICE EXPENSES

19. Provide the following details regarding the Hon'ble Finance Minister:
 - Eligibility criteria to hold the post

- Monthly Salary, Remuneration, Allowances • Total expenditure incurred for travel, security and office maintenance since July 2017 till date.
- H. INSPECTION VISITS AND FIELD ACTION
- 20. Provide year-wise and state-wise data on the number of field inspections conducted by officers and authority-wise bifurcation (State/Central).
- 21. How many businesses were found non-existent or shell companies? Provide bifurcation of actions taken.

I. GENERAL & PUBLIC INTEREST INFORMATION

22. What mechanisms are in place to prevent harassment of taxpayers and professionals during proceedings under the GST Act?
23. List of most common reasons leading to cancellation/suspension of registrations.
24. Details of challenges faced in GST revenue collection as per CBIC's internal audit or review reports.
25. Provide any official reports or circulars regarding:
 - Growth of GST collections
 - GSTN portal issues and technical glitches
 - Benefit analysis for taxpayers and small traders
 - Expenditure incurred on GST implementation and awareness campaigns.



(S. SURESH KUMAR)
(ASSISTANT COMMISSIONER & CPIO)

To

1. Sri PRAVEEN KARDAM, 2/23, LGF, Malviya Nagar, South Delhi, Pin:110017
(Mail-ID- advocatekardam@gmail.com)
2. Copy submitted to: The Assistant Commissioner of GST & Customs (CPIO)
3. Chief Commissioner Office, Hyderabad. (By Email.ccehyd@gmail.com)



केंद्रीय कर आयुक्त का कार्यालय लेखा परीक्षा -II आयुक्तलय
OFFICE OF THE COMMISSIONER OF CENTRAL TAX AUDIT -II
COMMISSIONERATE
D.No. 1-98/B/20, 21, सान्वि यमुना प्राइड, कृतिका लैआउट हाईटेक सिटी, माधापुर, हैदराबाद-
500081.
D.No. 1-98/B/20,21, SANVI YAMUNA PRIDE, KRITHIKA LAYOUT, HI-TECH
CITY, MADHAPUR, HYDERABAD-500081.
Dated: As e-signed

To
The Assistant Commissioner (CPIO),
Hyderabad Audit-II Commissionerate,
Hyderabad.

Sir,
Sub: - RTI Act, 2005 - Submission of information sought under
RTIA, 2005-Regarding

The information sought for in respect of the application no. CECHZ/R/T/25/00476/7 dated 24.09.2025 filed under RTIA, 2005 is submitted here under.

The point wise information sought by the applicant vide the above application in respect of Audit-II Commissionerate is furnished hereunder.

Reply to Point A (1 to 4): REGISTRATION AND CANCELLATION DATA:

The information sought by the applicant vide the above application does not pertain to Audit-II Commissionerate.

Reply to Point B (5 to 7): ENFORCEMENT, INVESTIGATION & ARREST DATA: The information sought by the applicant vide the above application does not pertain to Audit-II Commissionerate.

Reply to Point 8: The information sought by the applicant is readily available in the public domain (Please refer to CBIC Website).

Reply to Point C (9 & 10): SUMMONS, SEARCH AND SEIZURE RIGHTS:

The information sought by the applicant vide the above application does not pertain to Audit-II Commissionerate.

Reply to Point D: CITIZEN CHARTER & TAXPAYER RIGHTS:

Reply to Point 11: The Information is available in the public domain <https://cbic-gst.gov.in/>

Reply to Point 12 to 14: The information sought by the applicant vide the above application does not pertain to Audit-II Commissionerate.

Reply to Point E: TAX COLLECTION AND REFUND DATA:

The information sought by the applicant vide the above application does not pertain to Audit-II Commissionerate.

Reply to Point F: GRIEVANCE REDRESSAL & APPOINTMENTS:

Reply to Point 17:

Data pertains to CIU Section.

Reply to Point 18: The information sought by the applicant vide the above

application does not pertain to Audit-II Commissionerate.

Reply to Point G: FINANCE MINISTER'S OFFICE EXPENSES:

Reply to Point 19: The information sought by the applicant vide the above

application does not pertain to Audit-II GST Commissionerate.

Reply to Point H: INSPECTION VISITS AND Field ACTION:

Reply to Point 20 to 21: The information sought by the applicant vide the

above application does not pertain to Audit-II Commissionerate.

Reply to Point I: GENERAL & PUBLIC INTEREST INFORMATION:

Reply to Point 22 to 25: The information sought by the applicant vide the

above application does not pertain to Audit-II Commissionerate.

Yours faithfully,

Digitally signed by
Satheesh Kumar Kalyandurg
Date: 16-10-2025 12:50:41

(K SATHEESH KUMAR)
ASSISTANT COMMISSIONER



केंद्रीय कर आयुक्त का कार्यालय लेखा परीक्षा -II आयुक्तालय, OFFICE OF THE COMMISSIONER OF CENTRAL TAX AUDIT -II
COMMISSIONERATE, D. No. 1-98/B/20, 21, सान्वी यामुना प्राइड, कृतिका लेभारट हाईटेक सिटी, माधापुर, हैदराबाद- 500081. D.
No. 1-98/B/20,21, SANVI YAMUNA PRIDE, KRITHIKA LAYOUT, HI-TECH CITY, MADHAPUR, HYDERABAD-500081.

C. No. II/27/01/2021-CIU(Audit-II) RTI

Dt.: 10.2025.

To
The Assistant Commissioner (CPIO),
Central Tax,
Audit-II Commissionerate,
Hyderabad.

Sir,
Sub: RTI--Application Registration No.CECHZ/R/T/25/00476/7 dt.24.09.2025 received in this
section on 30.09.2025 filed by Sri Praveen Kardam, Pune under RTI Act 2005--Reg.

Please refer to the mail dt.30.09.2025 received from Technical Section in this office, enclosing the
RTI Application Registration No.CECHZ/R/T/25/00476/7 dt.24.09.2025 filed by Sri Praveen Kardam, Delhi
and calling for the requisite information on the above cited subject.

The relevant point-wise information regarding the information sought by the applicant for the
period **01.07.2017 till date** in respect of CIU Section, Audit-II Commissionerate is furnished hereunder:

(F) GRIEVANCE REDRESSAL & APPOINTMENTS;

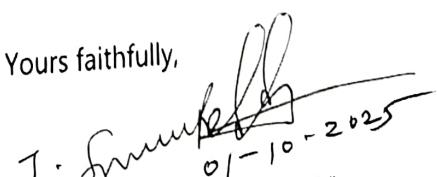
17.

Provide data regarding:

- No. of complaints received against GST Officers (State-wise and year-wise):
- Number of Officers suspended or dismissed on grounds of corruption/misconduct:
- Details of Grievance Redressal Cells available for Taxpayers and Advocates:
- Time taken to resolve grievances and escalation matrix:

As no larger public interest is involved, the information may not be given to the RTI
Applicant as per the extant provisions of Section 8(l)(j) of the RTI Act, 2005.

Yours faithfully,


J. SURYA NARAYANA REDDY
01-10-2025
((J. SURYA NARAYANA REDDY)
Assistant Commissioner (P&V)



केंद्रीयकर: लेखापरीक्षा-II आयुक्तकाकार्यालय

**OFFICE OF THE COMMISSIONER OF CENTRAL TAX
AUDIT-II COMMISSIONERATE**

1-98/B/20, 21: सान्धीयमुनाप्राइड, कृतिकालेआउट, माधापुर, हाईटेकसिटी, हैदराबाद-500081
1-98/B/20, 21: SANVI YAMUNA PRIDE, KRITHIKA LAYOUT, MADHAPUR,
HITECH CITY,
HYDERABAD -500081

E-Mail ID: cgst.hydaudit2@gov.in

P R E A M B L E

Under Section 19(1) of the Right to information Act, 2005 the applicant, if aggrieved by this order, can prefer an appeal within thirty days from the receipt of order to the First appellate authority i.e. Sri. S.Sathish Kumar, Joint Commissioner, Central Tax, Audit-II Commissionerate, Office of the Commissioner of Central Tax, Audit-II, Door No.1-98/B/20,21, Krithika Layout, Madhapur, Hi-tech City, Hyderabad – 500 081. सूचना का अधिकार अधिनियम, 2005 की धारा 19(1) के तहत आवेदक, यदि इस आदेश से व्यक्ति है, तो आदेश की प्राप्ति से तीस दिनों के भीतर प्रथम अपीलीय प्राधिकारी के समक्ष अपील कर सकता है- श्री साहिल इनामदार, आयुक्त, केंद्रीय कर, ऑडिट-II आयुक्तालय, दरवाजा नंबर 1-98/बी/20,21, कृतिका लेआउट, माधापुर, हाईटेक सिटी, हैदराबाद-500081

Date: 10 11.2025

ORDER NO.99/2025-RTI

(Order Passed by Shri S. Suresh Kumar, Assistant Commissioner & CPIO, Audit-II Commissionerate, Hyderabad)

SUB: - RTI Act, 2005- Application filed by Sri RAJESH KUMAR, FLAT NO 601 PINNCALE RESIDENCY, SEC 35, Pin: 410209- Reg.

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RTI application with Registration No.
CECHZ/R/T/25/00541/7 dated 15/10/2025 was filed by Sri. **RAJESH KUMAR** under Right to Information Act 2005, which was received online in this office. The said application was received in this office from the Chief Commissioner office,

Hyderabad Zone, directing us to provide information pertaining to the Audit-II Commissionerate directly to the Applicant.

In this regard, the reply to the RTI application is as under:

INFORMATION SOUGHT	REPLY
<p>1. Kindly provide the date of activation of Income tax Module in PFMS for Financial Year 2022-23,23-24 & 24-25 by DDO's in all field formations under CBIC for submission of IT declaration by the government servants.</p> <p>2. Whether any circular has been issued by the Department for submission of Income tax declaration through Income Tax Module in PFMS for the Financial Year 2022-23,23-24 & 24-25. Kindly provide the copy of those circulars.</p> <p>3. Kindly provide the copy of guidelines/Office order/OM etc. for submission of Income tax Declaration in Income Tax module of PFMS.</p> <p>4. Number of Income tax declaration's submitted by the Government servants through income tax module in PFMS to DDO for the Financial Year 2022-23,23-24 & 24-25.</p> <p>5. Whether the Income Tax Module of PFMS working in all the field formations under CBIC. Kindly provide the relevant documents regarding this.</p>	<p>PLEASE FIND THE FILE ATTACHED</p>



(S. SURESH KUMAR)

(ASSISTANT COMMISSIONER & CPIO)

To

1. Sri Rajesh Kumar, Flat No 601 Pinnacle Residency , Sec 35 ,
Pin:410209
(Mail-ID- dipolakho@gmail.com)
2. Copy submitted to: The Assistant Commissioner of GST & Customs
(CPIO)
3. Chief Commissioner Office, Hyderabad. (By [Email.ccehyd@gmail.com](mailto>Email.ccehyd@gmail.com))



OFFICE OF THE COMMISSIONER OF CENTRAL TAX

AUDIT-II COMMISSIONERATE: HYDERABAD: हैदराबाद II लेखापरीक्षा आयुक्तालय
Door No.1-98/B/20,21 Sanvi Yamuna Pride, Krithika Layout,
MADHAPUR, HITEC CITY: HYDERABAD - 500081

C.No.II/39/07/2020-Accts

Date: 21.10.2025

To
The Assistant Commissioner(Tech),
CPIO, Audit-II Commissionerate,
Hyderabad

Sir,

Sub: Accts – RTI ACT, 2005 – Application filed by Shri Rajesh Kumar, submission
of report- reg.

Please refer to RTI application registration no. CECHZ/R/T/25/00496/7 dt.
30.09.2025 on the above cited subject.

2. The information sought by the applicant under RTI application dated 30.09.2025 is as
below :-

For point No 1 to 5: The information sought is integral to the functioning of the
Commissionerate. Further, the information does not appear to be covered under
'Public Interest' and hence does not appear to merit 'disclosure', as stipulated
under the provision of Section8(1)(j) of the RTI Act, 2005.

Yours faithfully

(G.V. SATHYAVATI)

ASSISTANT ACCOUNTS OFFICER
Asstt. Chief Accounts Officer
Audit-II COMMISSIONERATE
कार्यकार के शासक का कार्यालय
Office of the Commissioner of Central Tax
हैदराबाद-II लेखापरीक्षा आयुक्तालय
Hyderabad-II Audit Commissionerate
हैदराबाद/Hyderabad-500 081



केंद्रीयकर: लेखापरीक्षा-II आयुक्तकाकार्यालय

**OFFICE OF THE COMMISSIONER OF CENTRAL TAX
AUDIT- II COMMISSIONERATE**

1-98/B/20, 21: सान्त्वीयमुनाप्राइड, कृतिकालेआउट, माधापुर, हाईटेकसिटी, हैदराबाद-500081
1-98/B/20, 21: SANVI YAMUNA PRIDE, KRITHIKA LAYOUT, MADHAPUR,
HITECH CITY, HYDERABAD -500081

E-Mail ID: cgst.hydaudit2@gov.in

P R E A M B L E

Under Section 19(1) of the Right to information Act, 2005 the applicant, if aggrieved by this order, can prefer an appeal within thirty days from the receipt of order to the First appellate authority i.e. Sri. S.Sathish Kumar, Joint Commissioner, Central Tax, Audit-II Commissionerate, Office of the Commissioner of Central Tax, Audit-II, Door No.1-98/B/20,21, Krithika Layout, Madhapur, Hi-tech City, Hyderabad – 500 081. सूचना का अधिकार अधिनियम, 2005 की धारा 19(1) के तहत आवेदक, यदि इस आदेश से व्यक्ति है, तो आदेश की प्राप्ति से तीस दिनों के भीतर प्रथम अपीलीय प्राधिकारी के समक्ष अपील कर सकता है- श्री साहिल इनामदार, आयुक्त, केंद्रीय कर, ऑडिट-II आयुक्तालय, दरवाजा नंबर 1-98/बी/20,21, कृतिका लेआउट, माधापुर, हाईटेक सिटी, हैदराबाद-500081

Date: 10.11.2025

ORDER NO.98/2025-RTI

(Order Passed by Shri S. Suresh Kumar, Assistant Commissioner & CPIO, Audit-II Commissionerate, Hyderabad)

SUB: - RTI Act, 2005- Application filed by **Sri PRASANNARAJ G, Sara Home, Door No. 104, D4,, Thiruporur , Chengalpattu District,, Tamil Nadu, Pin:603110 – Reg.**

#

RTI application with Registration No. **CECHZ/R/T/25/00538/5 dated 15/10/2025 was filed by Sri. PRASANNARAJ G** under Right to Information Act 2005, which was received online in this office. The said application was received in this office from the Chief Commissioner office,

Hyderabad Zone, directing us to provide information pertaining to the Audit -II Commissionerate directly to the Applicant.

In this regard, the reply to the RTI application is as under:

INFORMATION SOUGHT	REPLY
<u>1. Work Order and Funding</u>	
<p>Certified copy of the complete Work Order/Agreement.</p> <p>Details of funds allocated and released by Central and State Governments for this project.</p>	
<u>2. Sub-contractors and Suppliers</u>	
<p>Complete list of all sub-contractors and suppliers engaged with name, address, and GSTIN</p>	
<p>Copies of all GST invoices raised by them.</p>	
<p>Payment details made by Megha Engineering against each invoice (date, amount, mode of payment).</p>	
<p>Clarify whether full invoice values were released or only advances were paid, withholding GST liability.</p>	NIL
<u>3. Procurement of Materials</u>	
<p>Certified invoices for Cement, M-Sand, Blue Metal (Thambi), DI Pipes, and HDPE Pipes purchased.</p>	
<p>GST shown in these invoices and whether the same was actually paid to Government (supported by GSTR-1, GSTR-38 extracts, and challans).</p>	
<p>Whether any false valuation or mismatch in billing was detected. (pipe point" billing etc.),</p>	
<u>4. GST Returns and Compliance</u>	
<p>Copies of GSTR-1 and GSTR-3B returns filled by Megha Engineering for this project during 2023-2025</p>	
<p>Comparison of GST declared vs. GST actually paid.</p>	
<p>Details of any short payment, delayed payment, or non-payment of GST.</p>	
<u>5. Audit and Investigation</u>	
<p>Copies of all Audit Reports (Statutory Audit, GST Audit, CAG Audit, Internal Audit) relating to this project.</p>	

<p>Name, designation, and office of the Audit Officer(s) who conducted such audits.</p> <p>Audit findings regarding fake invoices, bogus billing, or GST evasion.</p> <p>6. Revenue Loss and Action Taken</p> <p>Whether any revenue loss has been caused to the Central or State Governments in this project due to GST evasion or false billing.</p> <p>If yes, the quantified amount of loss and details of recovery action, including issue of Demand Notice/Show Cause Notice/Prosecution.</p> <p>7. Costing/Revenue Loss to Government</p> <p>Exact quantified loss, if any, suffered by Central/State Government.</p> <p>Copies of audit or investigation reports which calculated this loss.</p> <p>Details of recovery steps taken.</p>	
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(S. SURESH KUMAR)

(ASSISTANT COMMISSIONER & CPIO)

To

1. Sri PRASANNARAJ G, Sara Home, Door No. 104, D4,, Thirupporur , Chengalpattu District,, Tamil Nadu, Pin:603110 (Mail-ID- avinfradpi@gmail.com)
2. Copy submitted to: The Assistant Commissioner of GST & Customs (CPIO), Audit-II Comm,nite, Hyderabad.
3. The Chief Commissioner, Central Tax & Customs, Hqrs. Office, Hyderabad.
(By Email.ccehyd@gmail.com)



केंद्रीयकर: लेखापरीक्षा-II आयुक्तकाकार्यालय

**OFFICE OF THE COMMISSIONER OF CENTRAL TAX
AUDIT-II COMMISSIONERATE**

1-98/B/20, 21: सान्तीयमुनाप्राइड, कृतिकालेआउट, माधापुर, हाईटेकसिटी, हैदराबाद-500081
1-98/B/20, 21: SANVI YAMUNA PRIDE, KRITHIKA LAYOUT, MADHAPUR,
HITECH CITY, HYDERABAD -500081

E-Mail ID : cgst.hydaudit2@gov.in

P R E A M B L E

Under Section 19(1) of the Right to information Act, 2005 the applicant, if aggrieved by this order, can prefer an appeal within thirty days from the receipt of order to the First appellate authority i.e. Sri. S.Sathish Kumar, Joint Commissioner, Central Tax, Audit-II Commissionerate, Office of the Commissioner of Central Tax, Audit-II, Door No.1-98/B/20,21, Krithika Layout, Madhapur, Hi-tech City, Hyderabad - 500 081. सूचना का अधिकार अधिनियम, 2005 की धारा 19(1) के तहत आवेदक, यदि इस आदेश से व्यक्ति है, तो आदेश की प्राप्ति से तीस दिनों के भीतर प्रथम अपीलीय प्राधिकारी के समक्ष अपील कर सकता है- श्री साहिल इनामदार, आयुक्त, केंद्रीय कर, ऑडिट-II आयुक्तालय, दरवाजा नंबर 1-98/बी/20,21, कृतिका लेआउट, माधापुर, हाईटेक सिटी, हैदराबाद-500081

Date: . 11.2025

ORDER NO.97/2025-RTI

(Order Passed by Shri S. Suresh Kumar, Assistant Commissioner & CPIO,
Audit-II Commissionerate, Hyderabad)

**SUB: - RTI Act, 2005- Application filed by Sri Abhishek Kundu, 19
Camac Street, Kolkata, West Bengal, Pin - 700 017 – Reg.**

#

RTI application with Registration No. **CECHZ/R/T/25/00526/5 dated 09.10.2025 was filed by Sri. Abhishek Kundu** under Right to Information Act 2005, which was received online in this office. The said application was received in this office from the Chief Commissioner office,

Hyderabad Zone, directing us to provide information pertaining to the Audit -II Commissionerate directly to the Applicant.

In this regard, the reply to the RTI application is as under:

INFORMATION SOUGHT	REPLY
<p>(i) Please inform whether any instruction or circular or direction in any form has ever been issued from the esteemed CBIC to the effect that in terms of rule 2(e) of the Companies (Corporate Social responsibly Policy) Rules, 2014-CSR is a non-business activity and so ITC related to CSR activities to be reversed;</p> <p>(ii) Please inform the factual position of show-cause cum demand notices (SCNs) issued by the department entertaining the view as specified in Para 3 herein above seeking reversal of ITC for discharging the obligation of CSR service tax even when the legal obligation of CSR was discharged by any business corporate by way of simply spending some stipulated amount of money as donation to eligible organizations prior to October 2023.</p> <p><i>SCN No. & date issued by any forum of the Dept. (1)</i></p> <p><i>Order-in-Original No. & date passed confirming such demand (2)</i></p> <p><i>Order-in-Original No. & date passed nullifying such demand (3)</i></p> <p><i>Whether Dept. preferred any appeal against such OIO which had nullified such demand (4)</i></p> <p><i>Present status of such whether case attained finality against such demand OR in favour of such demand (5)</i></p>	<p>NIL</p>



(S. SURESH KUMAR)

(ASSISTANT COMMISSIONER & CPIO)

To

1. Sri Abhishek Kundu, 19 Camac Street, Kolkata, West Bengal, Pin – 700 017
(Mail-ID- **kundusaheb2017@gmail.com**)
2. Copy submitted to: The Assistant Commissioner of GST & Customs (CPIO), Audit-II Comm,nte, Hyderabad.
3. The Chief Commissioner, Central Tax & Customs, Hqrs. Office, Hyderabad.
(By Email.ccehyd@gmail.com)



केंद्रीयकर: लेखापरीक्षा-II आयुक्तकाकार्यालय

**OFFICE OF THE COMMISSIONER OF CENTRAL TAX
AUDIT-II COMMISSIONERATE**

1-98/B/20, 21: सान्वीयमुनाप्राइड, कृतिकालेआउट, माधापुर, हाईटेकसिटी, हैदराबाद-500081
1-98/B/20, 21: SANVI YAMUNA PRIDE, KRITHIKA LAYOUT, MADHAPUR,
HITECH CITY,
HYDERABAD -500081

P R E A M B L E

Under Section 19(1) of the Right to information Act, 2005 the applicant, if aggrieved by this order, can prefer an appeal within thirty days from the receipt of order to the First appellate authority i.e. Sri. S.Sathish Kumar, Joint Commissioner, Central Tax, Audit-II Commissionerate, Office of the Commissioner of Central Tax, Audit-II, Door No.1-98/B/20,21, Krithika Layout, Madhapur, Hi-tech City, Hyderabad – 500 081. सूचना का अधिकार अधिनियम, 2005 की धारा 19(1) के तहत आवेदक, यदि इस आदेश से व्यक्ति है, तो आदेश की प्राप्ति से तीस दिनों के भीतर प्रथम अपीलीय प्राधिकारी के समक्ष अपील कर सकता है- श्री साहिल इनामदार, आयुक्त, केंद्रीय कर, ऑडिट-II आयुक्तालय, दरवाजा नंबर 1-98/बी/20,21, कृतिका लेआउट, माधापुर, हाईटेक सिटी, हैदराबाद-500081

Date: .10.2025

ORDER NO.96/2025-RTI

(Order Passed by Shri S. Suresh Kumar, Assistant Commissioner & CPIO,
Audit-II Commissionerate, Hyderabad)

SUB: - RTI Act, 2005- Application filed by Sri RAJESH KUMAR,
FLAT NO 601 PINNCALE RESIDENCY, SEC 35, Pin: 410209- Reg.

#

RTI application with Registration No.
CECHZ/R/T/25/00496/7 dated **30/09/2025** was filed by Sri. **RAJESH KUMAR** under Right to Information Act 2005, which was received online in this office. The said application was received in this office from the Chief Commissioner office,

Hyderabad Zone, directing us to provide information pertaining to the Audit - II Commissionerate directly to the Applicant.

In this regard, the reply to the RTI application is as under:

INFORMATION SOUGHT	REPLY
<p>1. Kindly provide the date of activation of Income tax Module in PFMS for Financial Year 2022-23,23-24 & 24-25 by DDO's in all field formations under CBIC for submission of IT declaration by the government servants.</p> <p>2. Whether any circular has been issued by the Department for submission of Income tax declaration through Income Tax Module in PFMS for the Financial Year 2022-23,23-24 & 24-25. Kindly provide the copy of those circulars.</p> <p>3. Kindly provide the copy of guidelines/Office order/OM etc. for submission of Income tax Declaration in Income Tax module of PFMS.</p> <p>4. Number of Income tax declaration's submitted by the Government servants through income tax module in PFMS to DDO for the Financial Year 2022-23,23-24 & 24-25.</p> <p>5. Whether the Income Tax Module of PFMS working in all the field formations under CBIC. Kindly provide the relevant documents regarding this.</p>	<p>PLEASE FIND THE FILE ATTACHED</p>



(S. SURESH KUMAR) 24/10/2025
(ASSISTANT COMMISSIONER & CPIO)

To

1. Sri Rajesh Kumar, Flat No 601 Pinnacle Residency , Sec 35 ,
Pin:410209
(Mail-ID- dipolakho@gmail.com)
2. Copy submitted to: The Assistant Commissioner of GST & Customs
(CPIO)
3. Chief Commissioner Office, Hyderabad. (By Email.ccehyd@gmail.com)



OFFICE OF THE COMMISSIONER OF CENTRAL TAX
AUDIT-II COMMISSIONERATE::HYDERABAD: हैदराबाद II लेखापरीक्षा आयुक्तालय
Door No.1-98/B/20,21 Sanvi Yamuna Pride, Krithika Layout,
MADHAPUR, HITEC CITY: HYDERABAD - 500081

C.No.II/39/07/2020-Accts

Date: 21.10.2025

To

The Assistant Commissioner(Tech),
CPIO, Audit-II Commissionerate,
Hyderabad

Sir,

Sub: Accts – RTI ACT, 2005 – Application filed by Shri Rajesh Kumar, submission
of report- reg.

Please refer to RTI application registration no. CECHZ/R/T/25/00496/7 dt.
30.09.2025 on the above cited subject.

2. The information sought by the applicant under RTI application dated 30.09.2025 is as
below :-

For point No 1 to 5: The information sought is integral to the functioning of the
Commissionerate. Further, the information does not appear to be covered under
'Public Interest' and hence does not appear to merit 'disclosure', as stipulated
under the provision of Section8(1)(j) of the RTI Act, 2005.

Yours faithfully

(G.V. SATHYAVATI)
ASSISTANT CHIEF ACCOUNTS OFFICER
Asst. Chief Accounts Officer
AUDIT-II COMMISSIONERATE
कार्यालय कर के अधिकारी का कार्यालय
Office of the Commissioner of Central Tax
हैदराबाद-II लेखापरीक्षा आयुक्तालय
Hyderabad-II Audit Commissionerate
हैदराबाद/Hyderabad-500 081