



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

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

GADT/TECH/RTI/PN/2/2022-TECH

Date 03.03.2026

P R E A M B L E / प्रस्तावना

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 व्यथित 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

ORDER NO.121/2025-RTI

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

SUB: - RTI Act, 2005- Application filed by **Sri HARSH NANDAL**
S/O SH. JOGINDER NANDAL, VPO BOHAR, WARD NO. 10, NEAR
VETERINARY HOSPITAL, DISTRICT ROHTAK, Pin: 124021- Reg.

#

RTI application with Registration No. **CECHZ/R/T/26/00213/8** dated **05/03/2026** was filed by **Shri HARSH NANDAL** 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>A. Rules / Authority for Hiring Vehicles</u> 1. Please provide certified copies of all rules, guidelines, circulars, office memoranda, instructions, or orders issued by CBIC or adopted from Government of India, under which hired vehicles are permitted for pick-up and drop of officers below the rank of Commissioner (ADC/JC/DC/AC or equivalent) in any Zone or Commissionerate under CBIC. 2. Please provide certified copies of Government of India / Department of Expenditure / DoPT /Ministry of Finance orders, if any, authorising personal, routine, or residential pick-up and drop facility for officers below Commissioner rank. <u>B. Zone-wise & Commissionerate-wise Details of Hired Vehicles</u> 3. Please provide Zone-wise (Principal Chief Commissionerate-wise) details of all hired vehicles engaged under CBIC, indicating for each Zone: ☐ Number of hired vehicles ☐ Date(s) of engagement ☐ Period of contract ☐ Name of vendor(s) ☐ Monthly hiring charges per vehicle	<i>Please find the letter attached</i>

4. Please provide Commissionerate-wise breakup under each Zone showing:
- ☐ Number of hired vehicles
 - ☐ Purpose for which each vehicle was engaged
 - ☐ Period of engagement

C. Sanction & Allotment Orders

5. Please provide certified copies of sanction / approval orders issued by CBIC or Zonal authorities for hiring of vehicles, indicating:
- ☐ Competent authority granting approval
 - ☐ Purpose recorded for hiring
 - ☐ File or order number
6. Please provide copies of vehicle allotment / attachment orders, if any, issued in favour of officers below Commissioner rank (designation-wise) across all Zones and Commissionerates.

D. Usage by Officers Below Commissioner Rank

7. Please provide designation-wise details (not personal names) of officers below Commissioner rank who are using hired vehicles for pick-up and drop, indicating:
- ☐ Designation
 - ☐ Nature of use (pick-up/drop / official duty only)
 - ☐ Period during which such facility was availed
8. Please provide records showing the rule, authority, or justification recorded on file permitting use of hired vehicles by officers below Commissioner rank, where such use is not covered under standard entitlement norms.

E. Compliance & Oversight

9. Please provide file notings / internal correspondence (decision portion only) at CBIC or Zonal level relating to:
- ☐ Approval of hired vehicles
 - ☐ Extension or continuation of hired vehicles

Allowing pick-up and drop facility to officers below Commissioner rank

2. Period to which information relates
23 October 2023 to date of filing of this RTI application (or latest available records).

3. Form of Access to Information
Certified hard copies or legible scanned copies by email, as available on record, in accordance with Section 7(9) of the RTI Act.



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

To

1. Sri HARSH NANDAL S/O SH. JOGINDER NANDAL, VPO BOHAR, WARD NO. 10, NEAR VETERINARY HOSPITAL, DISTRICT ROHTAK, Pin:124021 (Mail-ID- nandalharsh85@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, सान्वी यमुना प्राइड, कृत्तिका लेआउट 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/26/00073/8 dated 22.01.2026 filed under RTIA, 2005 is submitted here under.

In this regard, the point-wise reply in respect of Audit-II GST Commissionerate is given below:

A. Rules/Authority for hiring Vehicles:

Point No. 1 -

Please provide certified copies of all rules, guidelines, circulars, office memoranda, instructions, or orders issued by CBIC or adopted from Government of India, under which hired vehicles are permitted for pick-up and drop of officers below the rank of Commissioner (ADC/JC/DC/AC or equivalent) in any Zone or Commissionerate under CBIC

Ans: -The information is available in Public Domain.

Point No. 2 -

Please provide certified copies of Government of India / Department of Expenditure / DoPT / Ministry of Finance orders, if any, authorising personal, routine, or residential pick-up and drop facility for officers below Commissioner rank

Ans: -The information is available in Public Domain.

B. Zone-wise & Commissionerate-wise Details of Hired Vehicle:**Point No. 3 –**

Please provide Zone-wise (Principal Chief Commissionerate- wise) details of all hired vehicles engaged under CBIC, indicating for each Zone:

- Number of hired vehicles
- Date(s) of engagement
- Period of contract
- Name of vendor(s)
- Monthly hiring charges per vehicle

Ans: Not applicable

Point No. 4

Please provide Commissionerate-wise breakup under each Zone showing:

- Number of hired vehicles - 12
- Purpose for which each vehicle was engaged: staff car as per entitlement of officers and Operation vehicle for office purpose
- Period of engagement – One year

C. Sanction & Allotment Orders:**Point No. 5**

Please provide certified copies of sanction / approval orders issued by CBIC or Zonal authorities for hiring of vehicles, indicating:

- Competent authority granting approval: The information is available in Public Domain.
- Purpose recorded for hiring: Office purpose
- File or order number: Through Gem Portal.

Point No. 6

Please provide copies of vehicle allotment / attachment orders, if any, issued in favour of officers below Commissioner rank (designation-wise) across all Zones and Commissionerates:

Ans: Not applicable

D. Usage by Officers Below Commissioner Rank:**Point No. 7**

Please provide designation-wise details (not personal names) of officers

below Commissioner rank who are using hired vehicles for pick-up and drop, indicating:

- Designation
- Nature of use (pick-up/drop / official duty only)
- Period during which such facility was availed

Ans: Not applicable

Point No. 8

Please provide records showing the rule, authority, or justification recorded on file permitting use of hired vehicles by officers below Commissioner rank, where such use is not covered under standard entitlement norms

Ans: Not applicable

E. Compliance & Oversight

Point No. 9

Please provide file notings / internal correspondence (decision portion only) at CBIC or Zonal level relating to:

- Approval of hired vehicles
- Extension or continuation of hired vehicles
- Allowing pick-up and drop facility to officers below Commissioner rank

Ans: Not applicable

Yours faithfully,

Digitally signed by
Sudheer Kumar Cheeti
Date: 16-02-2026

15:16:53
(C. SUDHEER KUMAR)
ASSISTANT COMMISSIONER

- Number of hired vehicles



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

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

P R E A M B L E /प्रस्तावना

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 व्यथित 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:05.03.2026

ORDER NO.118/2025-RTI

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

SUB: - RTI Act, 2005- Application filed by **Sri HARSH NANDAL**
S/O SH. JOGINDER NANDAL, VPO BOHAR, WARD NO. 10, NEAR
VETERINARY HOSPITAL, DISTRICT ROHTAK, Pin: 124021- Reg.

#

RTI application with Registration No. **CECHZ/R/T/26/00154/8** dated **11/02/2026** was filed by **Shri HARSH NANDAL** 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
A. <u>Rules / Authority for Hiring Vehicles</u> 1. Please provide certified copies of all rules, guidelines, circulars, office memoranda, instructions, or orders issued by CBIC or adopted from Government of India, under which hired vehicles are permitted for pick-up and drop of officers below the rank of Commissioner (ADC/JC/DC/AC or equivalent) in any Zone or Commissionerate under CBIC. 2. Please provide certified copies of Government of India / Department of Expenditure / DoPT / Ministry of Finance orders, if any, authorising personal, routine, or residential pick-up and drop facility for officers below Commissioner rank. B. <u>Zone-wise & Commissionerate-wise Details of Hired Vehicles</u> 3. Please provide Zone-wise (Principal Chief Commissionerate-wise) details of all hired vehicles engaged under CBIC, indicating for each Zone: - Number of hired vehicles - Date(s) of engagement - Period of contract - Name of vendor(s) - Monthly hiring charges per vehicle	<i>Please find the letter attached</i>

4. Please provide Commissionerate-wise breakup under each Zone showing:
- ☐ Number of hired vehicles
 - ☐ Purpose for which each vehicle was engaged
 - ☐ Period of engagement

C. Sanction & Allotment Orders

5. Please provide certified copies of sanction / approval orders issued by CBIC or Zonal authorities for hiring of vehicles, indicating:
- ☐ Competent authority granting approval
 - ☐ Purpose recorded for hiring
 - ☐ File or order number
6. Please provide copies of vehicle allotment / attachment orders, if any, issued in favour of officers below Commissioner rank (designation-wise) across all Zones and Commissionerates.

D. Usage by Officers Below Commissioner Rank

7. Please provide designation-wise details (not personal names) of officers below Commissioner rank who are using hired vehicles for pick-up and drop, indicating:
- ☐ Designation
 - ☐ Nature of use (pick-up/drop / official duty only)
 - ☐ Period during which such facility was availed
8. Please provide records showing the rule, authority, or justification recorded on file permitting use of hired vehicles by officers below Commissioner rank, where such use is not covered under standard entitlement norms.

E. Compliance & Oversight

9. Please provide file notings / internal correspondence (decision portion only) at CBIC or Zonal level relating to:
- ☐ Approval of hired vehicles
 - ☐ Extension or continuation of hired vehicles

☐ Allowing pick-up and drop facility to officers below Commissioner rank

2. Period to which information relates
23 October 2023 to date of filing of this RTI application (or latest available records).

3. Form of Access to Information
Certified hard copies or legible scanned copies by email, as available on record, in accordance with Section 7(9) of the RTI Act.



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

To

1. Sri HARSH NANDAL S/O SH. JOGINDER NANDAL, VPO BOHAR, WARD NO. 10, NEAR VETERINARY HOSPITAL, DISTRICT ROHTAK, Pin:124021 (Mail-ID- nandalnash85@gmail.com)
2. Copy submitted to: The Assistant Commissioner of GST & Customs (CPIO)
3. Chief Commissioner Office, Hyderabad. (By Email.ccehvd@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, सान्वी यमुना प्राइड, कृत्तिका लेआउट हाईटेक सिटी, माध्यापुर, 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/26/00073/8 dated 22.01.2026 filed under RTIA, 2005 is submitted here under.

In this regard, the point-wise reply in respect of Audit-II GST Commissionerate is given below:

A. Rules/Authority for hiring Vehicles:

Point No. 1 -

Please provide certified copies of all rules, guidelines, circulars, office memoranda, instructions, or orders issued by CBIC or adopted from Government of India, under which hired vehicles are permitted for pick-up and drop of officers below the rank of Commissioner (ADC/JC/DC/AC or equivalent) in any Zone or Commissionerate under CBIC

Ans: -The information is available in Public Domain.

Point No. 2 -

Please provide certified copies of Government of India / Department of Expenditure / DoPT / Ministry of Finance orders, if any, authorising personal, routine, or residential pick-up and drop facility for officers below Commissioner rank

Ans: -The information is available in Public Domain.

B. Zone-wise & Commissionerate-wise Details of Hired Vehicle:

Point No. 3 –

Please provide Zone-wise (Principal Chief Commissionerate- wise) details of all hired vehicles engaged under CBIC, indicating for each Zone:

- Number of hired vehicles
- Date(s) of engagement
- Period of contract
- Name of vendor(s)
- Monthly hiring charges per vehicle

Ans: Not applicable

Point No. 4

Please provide Commissionerate-wise breakup under each Zone showing:

- Number of hired vehicles - 12
- Purpose for which each vehicle was engaged: staff car as per entitlement of officers and Operation vehicle for office purpose
- Period of engagement – One year

C. Sanction & Allotment Orders:

Point No. 5

Please provide certified copies of sanction / approval orders issued by CBIC or Zonal authorities for hiring of vehicles, indicating:

- Competent authority granting approval: The information is available in Public Domain.
- Purpose recorded for hiring: Office purpose
- File or order number: Through Gem Portal.

Point No. 6

Please provide copies of vehicle allotment / attachment orders, if any, issued in favour of officers below Commissioner rank (designation-wise) across all Zones and Commissionerates:

Ans: Not applicable

D. Usage by Officers Below Commissioner Rank:

Point No. 7

Please provide designation-wise details (not personal names) of officers

below Commissioner rank who are using hired vehicles for pick-up and drop, indicating:

- Designation
- Nature of use (pick-up/drop / official duty only)
- Period during which such facility was availed

Ans: Not applicable

Point No. 8

Please provide records showing the rule, authority, or justification recorded on file permitting use of hired vehicles by officers below Commissioner rank, where such use is not covered under standard entitlement norms

Ans: Not applicable

E. Compliance & Oversight

Point No. 9

Please provide file notings / internal correspondence (decision portion only) at CBIC or Zonal level relating to:

- Approval of hired vehicles
- Extension or continuation of hired vehicles
- Allowing pick-up and drop facility to officers below Commissioner rank

Ans: Not applicable

Yours faithfully,

Digitally signed by
Sudheer Kumar Cheeti
Date: 16-02-2026

15:16:53
(C. SUDHEER KUMAR)
ASSISTANT COMMISSIONER



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

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

GADT/TECH/RTI/PN/2/2022-TECH

Date: 16.03.2026

P R E A M B L E / प्रस्तावना

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 व्यथित 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

ORDER NO.119/2025-RTI

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

SUB: - RTI Act, 2005- Application filed by **Sri. Santosh S Khabiya ,
C- 18 ARIHANT NAGAR SINDHI COLONY, JALNA ROAD NEAR JAIN
TEMPLE, AURANGABAD, Pin:431001- Reg.**

###

RTI application with Registration No. **CECHZ/R/T/26/00163/8** dated **16/02/2026** was filed by **Shri Santosh S Khabiya** 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
1. A certified copy of the complete, current CBIC Informer/Reward Policy/guidelines, including all amendments, that detail the procedure from Submission of intelligence to grant of reward, and the explicit confidentiality Safeguards mandated for the informer's identity at each stage. 2. A certified copy of the prescribed procedure and the designated Authority/forum within CBIC to lodge a formal complaint against a CGST Commissionerate or its officers for alleged misconduct comprising: (a) Unauthorized disclosure of an informer's identity, (b) denial of certified copies of The informer's own complaint and related correspondence, and (c) mala fide Denial of a reward claim. 3. Certified copies of all CBIC circulars, office memorandums, or vigilance manuals That prescribe the disciplinary action and consequences for officers found Responsible for compromising an informer's identity or for acting with Negligence/mala fide in handling such sensitive information. 4. A copy of the specific guidelines or SOPs issued by CBIC that outline the Procedure to be followed when an informer reports a threat to life or liberty Subsequent to engaging with the department, including the protocol for interAgency coordination (e.g., with police) for protection. 5. Clarification on whether the denial of a reward claim by a field formation, after An alleged breach of confidentiality, can be appealed to a higher authority within CBIC. If yes, provide the detailed appellate procedure, the designated appellate Authority, and the stipulated timeline for such appeal. 6. Data on the number of complaints received by the CBIC Vigilance wing in the Last three financial years (2022-23 to 2024-25) alleging compromise of an Informer's identity by its own officers. From this data, provide the number of Cases where disciplinary proceedings were recommended and subsequently Initiated.	The requested information does not pertain to Hyderabad Audit - II Commissionerate, and hence no such information is available in this office.

7. A certified copy of the legal opinion or department's stance, if any, regarding The applicability of the Whistle Blowers Protection Act, 2014 to informers Providing information under the CBIC Reward Policy, especially in cases of alleged Victimization.

8. A certified copy of the official communication or directive issued by the CBIC Which lists the designated email addresses (and any other official contact Particulars) of all authorities within the CBIC ecosystem (including but not limited To the Vigilance Wing, Chief Commissionerates, and the Chairman's office) where Complaints regarding breach of informer confidentiality, threat to life, and reward Denial must be lodged for immediate and effective action. This information is Required to bypass procedural delays experienced in the past and to ensure that Any future complaint from the applicant or similarly placed individuals reaches The highest levels of the organization without intermediary obstruction.


(S. SURESH KUMAR)

(ASSISTANT COMMISSIONER & CPIO)

To

1. Sri **Santosh S Khabiya** , C- 18 ARIHANT NAGAR, SINDHI COLONY, JALNA ROAD, NEAR JAIN TEMPLE, AURANGABAD, Pin:431001
(Mail-ID- santosh_khabiya2007@yahoo.co.in)
2. Copy submitted to: The Assistant Commissioner of GST & Customs (CPIO)
3. Chief Commissioner 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

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

GADT/TECH/RTI/PN/2/2022-TECH

Date: 16.03.2026

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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 व्यथित 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

ORDER NO.120/2025-RTI

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

SUB: - RTI Act, 2005- Application filed by **Sri. Santosh S Khabiya, C 18 ARIHANT NAGAR SINDHI COLONY, JALNA ROAD NEAR JAIN TEMPLE, AURANGABAD, Pin:431001**- Reg.

#

RTI application with Registration No. **CECHZ/R/T/26/00164/8** dated **16/02/2026** was filed by **Shri Santosh S Khabiya** 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
1. Mandatory Precondition of AE-1 Registration for Informer Status. a. A copy of the specific, legally binding CBIC circular, instruction, or Standard Operating Procedure (SOP) that explicitly mandates the physical entry of an Informer's complaint into a specific "AE-1 register" as the absolute and Compulsory precondition for the following: i. Granting the complainant the formal status of a "confidential informer" Entitled to protection. ii. Invoking the statutory confidentiality protections under Sections 151 & 152 of The CGST Act, 2017. iii. Establishing eligibility for consideration under the ex-gratia reward scheme. b. If no such mandatory all-India instruction exists, a categorical written Confirmation stating that the status and protections of an informer are invoked Upon the receipt and official acknowledgement of specific information by a Proper officer, irrespective of subsequent internal data entry. 2. Protocol for Registration & Allocation of Responsibility (Most Important). a. The detailed, pan-India SOP governing the process from the moment a Written informer complaint is submitted. This must specifically clarify: i. The designated responsibility (the receiving officer or the informer) for Initiating the "AE-1" or equivalent registration process. ii. The stipulated timeline for the concerned officer to complete this registration After acknowledging receipt. iii. The liability of the department for any lapse in confidentiality or denial of Benefit if an officer issues an acknowledgement but defers or omits registration. b. Consolidated data for the last three financial years: The number of informer Complaints received across all India where a written acknowledgement was Issued by the department but the internal "AE-1" registration was reportedly not Completed, and the summary of departmental action taken in such instances. 3. Procedure for Complaints Received via Remote Channels.	The requested information does not pertain to Hyderabad Audit - II Commissionerate, and hence no such information is available in this office.

a. Copies of CBIC guidelines or circulars that outline the procedure for Accepting and processing informer information received through remote channels

Where the informer's physical presence is not possible, specifically via email and Registered post/speed post.

b. A clarification on whether the mandatory precondition of "AE-1" registration,

As cited by some formations, applies uniformly to information received through These remote channels. If it does apply, provide the step-by-step procedure Prescribed for the concerned officer to complete such registration without the Informer's physical presence.

4. Clarification on Contradictory Policy Interpretations.

RTI replies from various Commissionerates provide contradictory Interpretations. One formation's detailed reply states: "information received from Informants... is treated as confidential... protected under Sections 151 and 152 of The CGST Act... Any unauthorized disclosure... is treated as misconduct."

a. A confirmation whether the above-stated legal position is the correct and Binding policy for all CBIC formations.

b. An authoritative clarification from CBIC on how the stance of a formation that Withholds informer protocols due to non-registration in an internal register Conforms to the binding statutory protections under the CGST Act.

5. Classification of Documents and Disclosure Standards.

a. The CBIC's official guidelines that define and distinguish a "complaint" (which May be disclosable) from "confidential informer information" (which is Protected).

The specific parameters (format, prescribed form, covering letter) Used to make this classification.

b. A copy of the rule or circular that states whether submitting information on Plain paper versus a specific departmental form (e.g., a form for AE-1) alters its Legal classification and the department's consequent obligation of confidentiality.

6. Redressal Mechanism for Breach of Confidentiality.

a. The complete and specific grievance redressal protocol for an informer who Alleges that their identity has been compromised due to departmental action or

Inaction, and the concerned formation denies the breach. b. The complete escalation matrix within CBIC for such a grievance, culminating With the designation and office address of the highest authority with email ID & Contact Number (e.g., Chairman, CBIC, or the Vigilance Directorate) responsible For its resolution.	
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16/3/2026
(S. SURESH KUMAR)

(ASSISTANT COMMISSIONER & CPIO)

To

1. Sri. **Santosh S Khabiya** , C-18 ARIHANT NAGAR, SINDHI COLONY, JALNA ROAD, NEAR JAIN TEMPLE, AURANGABAD, Pin:431001.
(Mail-ID- santosh_khabiya2007@yahoo.co.in)
2. Copy submitted to: The Assistant Commissioner of GST & Customs (CPIO)
3. Chief Commissioner Office, Hyderabad. (By Email.ccehyd@gmail.com)