

		
केन्द्रीयकरआयुक्तकाकार्यालय OFFICE OF THE COMMISSIONER OF CENTRAL TAX रंगा रेड्डी जीएसटी आयुक्तालय, जी एस टी भवन, घ सं. 1- 98/7/43, वी आई पी हिल्स, जय हिन्द एन्क्लेव, माधापुर, हैदराबाद-500081 RANGA REDDY GST COMMISSIONERATE, GST BHAVAN H.NO. 1-98/7/43, VIP HILLS, JAIHIND ENCLAVE, MADHAPUR, HYDERABAD-500081 Phone No. 040 – 24760795 E-mail:cgst.rrcommr@gov.in		

Date: .11.2025

आदेश संख्या Order No.101/2025

(श्री डी सुभाष), सहायक आयुक्त,

रंगारेड्डी जीएसटी आयुक्तालय, हैदराबाद द्वारा पारित

(Passed by Shri D Subhash, Assistant Commissioner of
Central Tax/CPIO, Rangareddy GST Commissionerate, Hyderabad)**P R E A M B L E**

सूचना का अधिकार अधिनियम, 2005 की धारा 19(1) के तहत, यदि आवेदक इस आदेश से व्यथित है, तो वह सूचना का अधिकार अधिनियम, 2005 के तहत नामित अपीलीय प्राधिकारी श्री. शिव नारायण कूटिकुप्पाला, अपर आयुक्त, केन्द्रीय कर, रंगा रेड्डी जीएसटी आयुक्तालय, जीएसटी भवन, एच.नं.198/7/43, वीआईपी हिल्स, जयहिंद एन्क्लेव, माधापुर, हैदराबाद-500081 को आदेश प्राप्त होने की तारीख से तीस दिनों के भीतर अपील कर सकता है।

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 date of receipt of order to the designated Appellate authority under the Right to Information Act, 2005, i.e., Shri. Shiv Narayan, Joint Commissioner, Central Tax, Ranga Reddy GST Commissionerate, GST Bhavan, H.No.198/7/43, VIP Hills, Jaihind Enclave, Madhapur, Hyderabad-500081.

Sub: - RTI Act, 2005 – Application filed by Shri. Santosh S Khabiya, C 18, Arihant nagar Sindhi colony, Jalna road near Jain temple, Aurangabad, PIN:431001 - Reg.

This is in reference to the RTI application filed by Shri. Santosh S Khabiya, vide Registration number CECHZ/R/T/25/00555/1 dated 31.10.2025, wherein the applicant sought certain information.

2. The point wise information sought by the applicant vide above application is furnished hereunder:

1. Comprehensive Process for Submitting Information on Evasion:

A detailed, step-by-step elucidation of the exact and official process for a citizen To provide specific information regarding potential GST evasion, Customs duty Evasion, fraudulent ITC claims, and financial malpractices

to the CBIC. This Information must include all designated channels and the central authority Responsible for its acknowledgment and tracking.

Reply- The complainant can mail the complaint to the email id of the Principal Commissioner of Rangareddy CGST Commissionerate on cgst.rrcommr@gov.in or the complainant can himself appear in the office of the Principal Commissioner, Rangareddy CGST Commissionerate to file the complaint.

2. Standard Operating Procedure for Handling Informant Information: A complete copy of the latest Standard Operating Procedure, official guidelines, or circulars issued by the CBIC that governs the receipt, processing, registration, And internal handling of complaints from informants. This information must include the documented workflow from receipt to the initiation of an Investigation.

Reply- There is no publicly accessible dedicated SOP that covers receipt → logging → evaluation → registration → protection of identity → reward/closure for informants with regard to GST evasion (i.e., the full “informant information handling” chain) though reward guidelines exist. Confidentiality, data security, anonymity safeguards, internal segregation of duties, criteria for acceptance of information, prioritisation, linking informant tip to investigation wing, tracking of case details, closure and payment of reward, feedback to informant — these aspects typically will be covered in internal departmental manuals, but are not fully available in public domain.

3. Details of the Informant Reward Scheme:

(a) A confirmed statement on the existence of a formal reward scheme for Informants whose specific information leads to the detection and recovery of evaded taxes.

(b) Provided such a scheme exists, a complete copy of the official SOP or Guidelines detailing the eligibility criteria for the informant, the process for Claiming a reward, the formula for calculating the reward amount, the designated Sanctioning authority, and the prescribed timelines for the entire process from Claim to disbursement.

Reply- CBIC has reward Scheme for informers and the same is available on CBIC website in reward section. The “Guidelines for Grant of Reward to Informers and Government Servants” (Circular No. 20/2015-Cus dated 31.07.2015) issued by CBIC for Customs/Excise matters states: “Further, Circular No. 20/2015-Cus dated 31.07.2015 may be referred for the detailed reward guidelines.

4. Protocols to Prevent Internal Misconduct and Safeguard Informants: In light of the recognized risk of collusion between investigating officers and the Subjects of investigation, which can lead to a systematic settlement of cases Without recovery and a deliberate breach of informant confidentiality, provide The following:

- (a) The explicit and detailed protocol that guarantees the absolute and Irrevocable confidentiality of an informant's identity, ensuring it is not disclosed To the investigation team or the subject party.
- (b) The specific legal and administrative consequences for any departmental Official found responsible for breaching an informant's confidentiality or colluding To sabotage a case.
- (c) A description of the internal vigilance mechanism within CBIC to detect and Investigate such misconduct by its own officers, especially when an investigation concludes with minimal or no recovery despite specific information.

Reply- Reward Scheme 2018 (Para 8.1–8.3) — mandates that the identity of the informant shall not be disclosed to any unauthorized person. (iii) CBIC Vigilance and Intelligence Handling Manuals — provide internal instructions on protection and coding of informant data (confidential, exempt under Sec. 8(1)(a)/(g)).

5. Contingency and Redressal Mechanisms for Informants:

For a scenario where an informant has provided specific information, but the case is allegedly compromised due to collusion, leading to no recovery and a potential Threat to the informant's safety, provide details on:

- (a) The official recourse or redressal mechanism available to the informant to Report such officer misconduct without jeopardizing their own safety.
- (b) The department's protocol for ensuring the physical safety of an informant in such high-risk situations.
- (c) The basis on which an informant can still claim a reward if the information was Verifiably correct but the case was sabotaged internally, and the process for the Same.

Reply- There are no specific provisions in the CGST Act, 2017 or Customs Act, 1962 directly titled “Protection of Informants.” However, the following legal and administrative instruments ensure such protection: (i) Section 8(1)(g) of the RTI Act, 2005 — prohibits disclosure of any information that may endanger the life or safety of a person. (ii) Reward Scheme 2018 (Para 8.1–8.3) — mandates that the identity of the informant shall not be disclosed to any unauthorized person. (iii) CBIC Vigilance and Intelligence Handling Manuals — provide internal instructions on protection and coding of informant data (confidential, exempt under Sec. 8(1)(a)/(g)).

6. Legal Provisions for Withholding Informant Identity:

A specific list of sections of the Central Goods and Services Tax Act, 2017, the Customs Act, 1962, and any other relevant statutes or rules that legally empower the department to withhold the identity of an informant and provide them Protection from retaliation.

Reply- Reward Scheme 2018 (Para 8.1–8.3) — mandates that the identity of the informant shall not be disclosed to any unauthorized person. (iii) CBIC Vigilance and Intelligence Handling Manuals — provide internal

instructions on protection and coding of informant data (confidential, exempt under Sec. 8(1)(a)/(g)).

7. Procedure for Anonymity in Reward Disbursement:

The detailed procedure for the disbursement of a reward to an informant while Maintaining the highest level of confidentiality, including how the financial Transaction is recorded without revealing the informant's identity in accessible Official records.

Reply- CBIC has reward Scheme for informers and the same is available on CBIC website in reward section. The “Guidelines for Grant of Reward to Informers and Government Servants” (Circular No. 20/2015-Cus dated 31.07.2015) issued by CBIC for Customs/Excise matters states: “Further, Circular No. 20/2015-Cus dated 31.07.2015 may be referred for the detailed reward guidelines.

ORDER

Accordingly, the application filed by the applicant is disposed of.

Digitally signed by

Dhurva Subhash

Date: 07-11-2025

16:50:57

डी सुभाष

(D Subhash)

सहायक आयुक्त

CPIO/ASSISTANT COMMISSIONER

To: Shri. Santosh S Khabiya, C 18, Arihant nagar Sindhi colony, Jalna
road near Jain temple, Aurangabad, Pin: 431001.