





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: As Approved

प्रस्तावना P R E A M B L E

सूचना का अधिकार अधिनियम, 2005 की धारा 19(3) के अंतर्गत, यदि आवेदक इस आदेश से प्रभावित हैं, तो वे पहले अपीलीय प्राधिकरण के निर्णय की प्राप्ति की तारीख से नब्बे (90) दिनों के भीतर मुख्य सूचना आयुक्त, केंद्रीय सूचना आयोग, CIC भवन, बाबा गंगनाथ मार्ग, मुनीरका, नई दिल्ली, 110067 के समक्ष अपील कर सकते हैं- ई-मेल है: fdesk-cic@gov.in.

Under Section 19(3) of the Right to Information Act, 2005, the appellant, if aggrieved by this order, can prefer an appeal within ninety (90) days from the date of receipt of the decision of the first appellate authority, before the Chief Information Commissioner, Central Information Commission, CIC Bhavan, Baba Gangnath Marg, Munirka, New Delhi, 110067-email is: fdesk-cic@gov.in

आदेश सं: RTI ORDER-IN-APPEAL No.04/2025-RTI DATED 24.12.2025

(केंद्रीय कर के अतिरिक्त आयुक्त, (नामित प्रथम अपीलीय प्राधिकारी), केंद्रीय कर आयुक्त कार्यालय, रंगारेड्डी जीएसटी आयुक्तालय, रंगारेड्डी जीएसटी आयुक्तालय, वीआईपी हिल्स, जयहिंद एन्क्लेव, माधापुर, हैदराबाद-500081 द्वारा पारित आदेश)

(Order Passed by the Additional Commissioner of Central Tax, (Designated First Appellate Authority), Office of the Commissioner of Central Tax, Rangareddy GST Commissionerate, Rangareddy GST Commissionerate, VIP Hills, Jaihind Enclave, Madhapur, Hyderabad-500081)

Sub: - RTI Act, 2005 - Appeal dated 04.02.2026 filed by Shri. Manoranjan Kherkatary - Reg.

Appellant: Shri. Manoranjan Kherkatary, Bamunigaon, Amingaon, Guwahati, Assam, Pin: 781031.

Respondent: Shri. J Chinnabbai, The CPIO/Assistant Commissioner of Central Tax of Nalgonda Division, Rangareddy GST Commissionerate, Hyderabad-500081.

Facts of the Case:

The appellant, Shri. Manoranjan Kherkatary, has sought following information under the RTI Act, 2005 vide his RTI application, bearing CECHZ/R/E/25/00170 dated 24.12.2025 filed through online. Vide the said application, the applicant sought information regarding the status and clearance of his TA Bill submitted to AO, Nalgonda CGST Division.

2. The appellant vide his RTI application had requested for the information related to the following points:

- i. Present status of his TA Bill submitted after completion of Induction Training, along with Bill/Token/File number, if allotted.
- ii. Date of receipt of the said TA Bill in PAO, Hyderabad Zone, if received from the Accounts Officer, Nalgonda CGST Division, Rangareddy GST Commissionerate.
- iii. Date-wise movement and processing details of the TA Bill at PAO Hyderabad Zone.
- iv. Name(s) and designation(s) of the officer(s)/section(s) where the TA Bill is/was pending at each stage.
- v. Prescribed timelines and relevant rules/guidelines for clearance and payment of TA Bills related to training in CBIC.
- vi. Specific reasons for delay in clearance of the TA Bill, despite submission to the Accounts Officer, Nalgonda CGST Division.
- vii. Expected date of clearance and release of payment.

3. The applicant has filed an Appeal, vide his RTI Appeal, vide Registration No. CECHZ/A/E/26/00004 dated 04/02/2026, before the Additional Commissioner, Central Tax, Rangareddy GST Commissionerate, Hyderabad (the designated First Appellate Authority), under the provisions of Section 19(1) of the RTI Act, 2005.

4. The appellant has preferred an appeal before the appellate authority on the ground that no response was received from the concerned CPIO within the statutory period of 30 days as prescribed under Section 7(1) of the RTI Act, 2005. Despite the RTI application dated 24/12/2025 being forwarded to the appropriate CPIO, neither the requested information was furnished nor any communication regarding rejection or delay was issued.

5. The applicant further considers this as deemed refusal of information and has therefore preferred the appeal seeking direction to provide the information and appropriate action for non-compliance with the statutory provisions.

FINDINGS:

6. I have carefully gone through the RTI request, grounds of appeal and the case records pertaining to the RTI application. I find that the grounds for the appeal are that the information sought by the applicant was not provided.

7. The CPIO, Nalgonda Division vide letter in C.No. V/19/01/2025-RTI NLG dated 03.03.2026 has submitted the following clarifications:

- It is stated that the applicant claimed Tour TA amounting to Rs. 2,08,082.50/- for attending Induction Training at NACIN, Hyderabad.
- However, for the officers who are under probation, restrictions are applicable in terms of Rule SR 164 of SRSR Part II (Travelling Allowances) read with DoPT OM No. T-25014/1/2016-TRG(ISTM Section) dated 21.01.2016. Further clarification given vide Dy.CA/CBIC/SZ/Chennai/Coord/2024-25/2015 dated 31.03.2025 which is circulated by O/o Dy Controller of Accounts and PAO, Guntur vide their office letter O/o PAO, Guntur dated 20.06.2025, it is opined that the clarifications are applicable to the officers under probation for two year undergoing mandatory Induction course training at NACIN also. (Copies of the same are enclosed for ready reference).
- The issue is squarely applicable to the TA claim filed by Manoranjan Kherkatary where he claimed Rs.2,08,082.5/- for his Induction training, which includes Rs. 96,562.5/- towards accommodation Charges which is not admissible as per point (iii) of Para (2) of DoPT OM and Rs. 1,03,000/- claimed as Daily Allowances which is also not admissible as per point (iv) of Para (2) of DoPT OM No.T-25014/1/2016-TRG(ISTM Section) dated 21.01.2016. The applicant also claimed taxi charges of Rs. 8,520/- towards Local Transport charges which is not at all admissible.
- As per DoPT OM No.T-25014/1/2016-TRG(ISTM Section) dated 21.01.2016, the transportation charges of Rs. 521.25/- claimed towards joining the Training Institute is not admissible as per Para 2(i), finally Rs. 255/- for the return journey is only admissible as per Para 2(v) of the above said DoPT OM No.T-25014/1/2016-TRG (ISTM Section) dated 21.01.2016.
- It is further submitted that the admissible portion of the claim shall be processed subject to availability and allocation of funds.

8. I have carefully examined the RTI application, the grounds of appeal, the comments furnished by the CPIO, and the records made available. It is observed that the primary grievance of the appellant is non-receipt of a written reply within the statutory time limit prescribed under Section 7(1) of the RTI Act, 2005.

9. In view of the above, it is evident that the substantive information regarding status of the bill, reasons for pendency, admissibility of claim and related details has now been furnished. However, the reply was not communicated within the statutory time limit, which resulted in the filing of the present appeal.

FINAL DECISION

In light of the foregoing, the appeal is disposed of with the following directions:

- (i) The CPIO, Nalgonda Division, shall ensure that a consolidated formal written reply incorporating the point-wise information is duly communicated to the appellant, if not already done, strictly in accordance with the provisions of the RTI Act, 2005.
- (ii) The CPIO is advised to strictly adhere to the timelines prescribed under Section 7(1) of the RTI Act, 2005 in future cases to avoid recurrence of such lapses.
- (iii) Accordingly, the RTI Appeal is disposed of.

**Digitally signed by
Shiv Narayan
Date: 03-03-2026
18:39:09**

(SHIV NARAYAN)
ADDITIONAL COMMISSIONER
(FIRST APPELLATE AUTHORITY)

To

Shri. Manoranjan Kherkatary, Bamunigaon, Amingaon, Guwahati, Assam,
Pin: 781031.

Copy to

The CPIO/Assistant Commissioner of Central Tax, Nalgonda Division,
Rangareddy GST Commissionerate.



सत्यमेव जयते

GOVERNMENT OF INDIA

OFFICE OF THE PAY AND ACCOUNTS OFFICER
CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS
Central Revenue Building, Kannavarithota, Guntur - 522004
Phone/Fax: 0863-2357807, email: paocecgnt@gmail.com

No: PAO/CBIC/GNT/Pre-check/2025-2026/

Dated: 20/06/2025

All Drawing & Disbursing Officers
(Under the jurisdiction of PAO, CBIC, Guntur)

Sub : TA to probationers attending training at Institutes – Regarding

Ref : Letter No. Dy.CA/CBIC/SZ/Chennai/Coord/2024-25 /2015 dated 31/03/2025 received from O/o The Deputy Controller of Accounts (SZ), Chennai.

Madam / Sir,

With reference to the subject above, please find enclosed a copy of letter under reference above wherein it has been clarified that the officials under probation attending mandatory Induction Courses being conducted by NACIN or other Training Institutes, are not entitled to claim Daily Allowances while submitting their TA Claims. Attention is invited to Rule SR 164 of SRSR Part II (Travelling Allowances) point (ii) under GOI (2) which stipulates that **“Travelling allowance as on tour may be allowed to the probationers who are already in Government service or who first join their respective Department or State of allotment and then proceed to join the training institute or where they move from one training institute to another. No daily allowance will however, be admissible in any case for the periods of their stay in the training institute”.**

Further as per DOPT O.M. No. T-25014/1/2016-TRG(ISTM Section) dated 21 Jan 2016 (Copy enclosed) probationers attending Training Institutes have to pay boarding / lodging / Transport charges, if any from their pocket and no Daily Allowance is admissible irrespective of their stay in Training Institutes and no re-imbursment on account of boarding / lodging etc in Training Institute is admissible.

In view of the above, the TA claims of officials on probation attending Induction Training may be regulated on the above said provisions. Claims which have been settled already contrary to the above said provisions may be reviewed for taking necessary action.

Encls : As above

Yours faithfully,

M. Mahesh
20/6/25
Senior Accounts Officer

*only
to ISTM*

*NSD
applied*

No.T-25014/1/2016-IRG (ISTM Section)
Government of India
Ministry of Personnel, Public Grievances and Pensions
Department of Personnel and Training
(Training Division)

Old JNU Campus, Block IV,
New Mehrauli Road, New Delhi - 110 067
Dated: 21st January, 2016

OFFICE MEMORANDUM

Subject: Admissibility of Travelling Allowance (TA) and other expenditure incurred while on training by the Government Servants on probation.

Institute of Secretariat Training and Management (ISTM) is conducting Foundation Training Course of newly recruited Assistant Section Officers (DR) and Stenographers (DR). ISTM has received number of references from various Ministries and Departments, requesting for clarification, whether the expenditure incurred by trainee Assistants, now re-designated as Assistant Section Officers, for their boarding, lodging etc. while undergoing Foundation Training, under the aegis of ISTM can be reimbursed to them. Representations have also been received from Assistant Section Officers, through their administrative Ministries in this regard.

2. The matter has been examined in consultation with the IFD(MHA) with reference to the Supplementary Rules 164 and instructions issued by the Government from time to time under the aforesaid Rules, which govern claims of Travelling Allowances while on training by probationers. The rule position is clarified as under:-

- (i) No Travelling Allowance may be allowed for the onward journey for joining the training institute;
- (ii) No Travelling Allowance may be allowed to the probationers while they are taken for outstation for training activity;
- (iii) Probationers have to pay boarding /lodging /transport charges, if any, from their pocket.
- (iv) No daily allowance may be admissible.
- (v) One side TA may be allowed to the participants while reporting for duty in the allocated Ministry/Department on completion of the Training Programme from an outstation Institute, which are located at Hyderabad, Kolkata, Chandigarh, Shimla and Jaipur, where such training is being conducted by ISTM at present, or any other State Training Institute, which may be identified later, outside NCR.

3. All Ministries/Departments of Government of India are, therefore, advised to decide the claims made by Assistant Section Offices, in respect of reimbursement of expenditure by them for boarding/lodging and other transport charges during the period of their Foundation Training conducted by ISTM, in accordance with the provisions contained at para (2) of this O.M. In case, any reimbursement has already been made, the same may be recovered immediately.

4. This issues with the concurrence with the IFD(MHA), vide their Dy. No. 299/Fin.II/15, dated 31.12.2015.


(O.P. Chawla)

Under Secretary to the Government of India
Tel: 011-2616 6856

To

- (1) All Ministries/Departments of the Government of India.
- (2) NIC, Training Division - with the request to upload O.M. on the website of this Department



GOVERNMENT OF INDIA
O/o THE DEPUTY CONTROLLER OF ACCOUNTS (SZ)
CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS
MINISTRY OF FINANCE, DEPARTMENT OF EXPENDITURE
26/1, Uthamar Gandhi Salai, Nungambakkam, Chennai 600034
Phone No.:28331044, E-mail id : dcasz.chn-cga@gov.in

मयमेव जयते

o:Dy.CA/CBIC/SZ/Chennai/Coord/2024-25/2015

Date: 31.03.2025

ll the PAOs under SZ/CBIC

ir/Madam,

Sub: TA to probationers attending training institute - reg.

- Ref: 1. PAO, CGST, Cochin Lr. No. PAO/CGST/CHN/ADMN/2023-24/1786 dated 05.01.2024
 2. PAO, CGST, Cochin Lr. No. PAO/CGST/CHN/ADMN/2023-24/1845 dated 01.02.2024
 3. PAO, Trichy Lr. No. PAO/CBIC/Trichy/TA/2024-25/122 & 125 dated 21.05.2024
 4. PAO, Madurai Lr. No. PAO/MDU/CBIC/PRECHECK/BILLS/24-25/610 dated 18.02.2025

With reference to the subject above, this office is receiving letters from several PAOs seeking clarification.

In this connection it is clarified that the TA claims in respect of officials under probation for two years, posted to various formations under different Commissionerates and undergoing mandatory Induction course & allied training programs being conducted by NACIN and/or any other Training Institutes are to be regulated in strict adherence to the provisions contained in the following under SR164 of FRSR-II (Travelling Allowances)

- Point (ii) under GIO (2) i.e. Travelling allowance as on tour may be allowed to the probationers who are already in Government Service or who first join their respective Department or State of allotment and then proceed to join the training institute or where they move from one training institute to another. No daily allowance will, however, be admissible in any case for the period of their stay in the training institutes.

Further, as per the clarification given by the DoP&T on Admissibility of Travelling Allowance (TA) and other expenditure incurred while on training by the Government Servants on probation vide their OM No. T-25014/1/2016-TRG (ISTM Section) dated 21.01.2016 point 2 (iii) states that Probationers have to pay boarding/lodging/transport charges, if any, from their pocket.

This is for your information and further necessary action.

The same may be instructed to the various formations who are deputing officers for training.

This issues with the approval of Dy. CA (SZ), CBIC, Chennai.

Yours faithfully,

(Signature)
 31/3
 (R. Subhashini)

Senior Accounts Officer (Coord)

July, 2013 to		
Jun, 2014		
July, 2014 to	53050	10000