



केन्द्रीयकर एवं केन्द्रीय उत्पाद शुल्क आयुक्त कार्यालय
OFFICE OF THE COMMISSIONER OF CENTRAL TAX & CENTRAL EXCISE
सिकंदराबाद जीएसटी आयुक्तालय : **SECUNDERABAD GST COMMISSIONERATE**
जीएसटी भवन : बशीरबाग : हैदराबाद-५००००४
GST Bhavan: Basheerbagh: Hyderabad-500 004

PREAMBLE

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 (30 days) from the receipt of this order** to the Appellate Authority i.e. V.Vasudha Prasada Rao, Additional Commissioner, Central Tax, Secunderabad Commissionerate, GST Bhavan, L.B. Stadium Road, Basheerbagh, Hyderabad - 500 004 (Tel No. 040-23243222 within 30 days from the date of receipt of this order.

C.No. IV/16/45/2020-RTI -Tech

नांक Date: .12.2020

आदेश संख्या 35/2020 - आर.टी.आई

(श्री गौतम मुखर्जी, सहायक आयुक्त, के.लो.सू.अ, केन्द्रीय कर आयुक्त का कार्यालय, सिकंदराबाद जीएसटी आयुक्तालय, हैदराबाद क्षेत्र के द्वारा पारित आदेश।)

Order No. 35/2020-RTI (SEC.)

(Order passed by Shri. Gautam Mukherjee, Assistant Commissioner, CPIO, Office of the Commissioner of Central Tax, Secunderabad GST Commissionerate, Hyderabad Zone.)

Ref: RTI Act, 2005- RTI Application No. CECHZ /R/E/20 /00120/1 dated 07.11.2020 filed by Shri A. Naga Malleswara Rao - Reg

Please refer to the RTI application in Registration number CECHZ/R/E/20/00120/1 dated 07.11.2020 filed by you. In this regard point wise reply is furnished under;

Q. (i). Whether Commissionerates under your charge has considered pre deposits made under the heads interest and penalty and adjusted towards tax dues while issuing tax demand vide SVLDRS 3 under the SVLDRS Scheme or not. If the same are not considered reasons for it and the administrative instructions on this aspect.

The applicant is seeking to know as to how a particular section/rule of the Finance Act, 2019 was interpreted while issuing tax demand vide SVLDRS 3 under the SVLDR Scheme.

It may be noted that the designated Committee nominated under the Finance Act has issued Form SVLDRS 3, indicating the amount payable by the declarant, against each of the declarations filed under the SVLDRS Scheme.

As such, no such record is prescribed nor is maintained so as to examine whether pre-deposits made under the heads interest and penalty were adjusted towards tax dues or not. In order to furnish the said information, this would entail the CPIO to verify each of the declarations filed under the SVLDRS scheme to cull out information and to arrive at a conclusion whether the pre-deposits made under the heads interest and penalty were adjusted towards the tax dues or not.

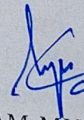
However, information that is 'available' can only be furnished under the RTI Act and the CPIO is not required to do collate on behalf of the applicant to furnish the information sought by the applicant.

Hence, the 'information' sought does not fall within the definition of 'information' as defined under Section 2(f) of the RTA act, 2005. Accordingly, the same cannot be provided.

(ii) Is there a difference in interpretation of the said provision among commissionerates? If so, which commissionerates considered such deposits made under interest and penalty and adjusted towards tax dues and which commissionerates did not consider?

The applicant is seeking to know as to how the said section under the SVLDRS Scheme was interpreted in other Commissionerates. Notwithstanding that the question cannot be treated as seeking information' as defined under the RTI act, the same is beyond the jurisdiction of this Commissionerate.

(iii). For any remedial measures, with reference to the problem faced, the applicant may refer to the SVLDRS section under the CBIC website. <https://www.cbic.gov.in/htdocs-servicetax/Legacy-Dispute>.


9.12.2020

(GAUTAM MUKHERJEE)

(गौतम मुखर्जी, (सीपीएओ)

ASSISTANT COMMISSIONER (CPIO)

To
Shri A Naga Malleswara Rao,
Plot No.85, Muppa's Pearl, Second Floor,
Janardhana Hills, Gachibowli,
Hyderabad, 500032.

Copy to:
The Nodal Officer RTI, Chief Commissioner's Office, Hyderabad Zone.