



केन्द्रीयकर एवं केन्द्रीय उत्पाद शुल्क आयुक्तका 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/16/55/2020-RTI (Sec)

तांक Date: .12.2020

आदेश संख्या 40/2020 - 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. 40/2020-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 /00128/2 dated 18.11.2020 filed by Ms. Ankita -Reg

Please refer to the RTI application in Registration number CECHZ /R/E/20 /00128/2 dated 18.11.2020 filed by you. In this regard point wise reply is furnished under;

Point No.01, 22 to 26 & 28 to 31: The information sought is voluminous in nature and not maintained in the formats required by the applicant. Collating the information would disproportionately divert the resources of the public authority. Hence, applicant may visit this office as per the mutually convenient date for inspection of records. In this regard, I rely and draw support from the decision rendered by the Hon'ble CIC in the case of Gautam Kumar Das vs Asst. Commissioner of Income Tax (Hqrs.) as reported in CIC No.CIC/BS/A/2016/000788-BJ wherein the CIC has directed the respondent to facilitate inspection of records to the applicant on a mutually convenient date and time.

(2) Kindly provide the Number of inspections/enforcement activities carried out by officers of Indian Revenue Services (Customs & Central Excise Cadre) posted at various Commissionerates, Intelligence Units & other allied units also provide the amount recovered/reversed and penalty imposed in last 8 years.

Secunderabad GST Commissionerate was formed on 01.07.2017. Therefore, since 01.07.2017, 69 number of search/inspection operations were carried out since the implementation of GST and amount recovered is Rs. 7.20 crores (approx).

(3) Kindly provide the Name, Registration no., location & violation details of the firms/units which were subjected to inspections/enforcement activities by officers of I.R.S (Customs & Central Excise Cadre) and the amount recovered/reversed and penalty imposed in last 8 years. (Kindly provide the details Zone/Commissionerate wise & Intelligence unit wise).

As per Section 8(1)(d) of RTI Act, 2005, the information cannot be disclosed.

(4) Kindly provide the Name, Registration no., location & violation details of the firms/units which were penalized by the Customs. Kindly provide the details Customs Commissionerate wise. (Mention the amount involved in each case and also briefly the findings of the officers in each case).

Not applicable.

(5) Kindly provide the Trade/Business Name and GSTIN of the service providing firms whose premises were visited by officers of CGST under section 67 or 71 of GST Act and the amount recovered/reversed and penalty imposed since the implementation of GST. Kindly provide the details Zone wise/Commissionerate wise and Intelligence unit wise. (Mention the amount involved in each case and also briefly provide the findings of the officers in each case).

In Secunderabad GST Commissionerate, 7 number of search/inspection operations were carried out against service providing firms since the implementation of GST and amount recovered is Rs. 5.33 crores (approx).

(6) Kindly provide the details including Trade/Business Name, GSTIN, location etc of the firms whose premises were visited by officers of CGST under section 67 or 71 of GST Act in relation to circular trading of Coal and amount recovered and penalty imposed on them since the implementation of GST. Kindly provide the details Zone wise/Commissionerate wise and Intelligence unit wise. (Mention the amount involved in each case and also briefly provide the findings of the officers in each case).

In Secunderabad GST Commissionerate, there are no such firms in relation to circular trading of Coal.

(7) Kindly provide the details including Trade/Business Name, GSTIN, location etc of the firms whose premises were visited by officers of CGST under section 67 or 71 of GST Act in relation to circular trading of Iron & Steel and amount recovered and penalty imposed on them since the implementation of GST. Kindly provide the details Zone wise/Commissionerate wise and Intelligence unit wise. (Mention the amount involved in each case and also briefly provide the findings of the officers in each case).

In Secunderabad GST Commissionerate, there are no such firms in relation to circular trading of Iron & Steel.

(8) Kindly provide the details including Trade/Business Name, GSTIN, location etc of the firms whose premises were visited by officers of CGST under section 67 or 71 of GST Act in relation to fake claim of ITC without actual supply and the amount recovered and penalty imposed on them since the implementation of GST. Kindly provide the details Zone wise/Commissionerate wise and Intelligence unit wise. (Mention the amount involved in each case and also briefly provide the findings of the officers in each case).

In Secunderabad GST Commissionerate, 1 search/inspection operation was carried out in relation to fake claim of ITC without actual supply since the implementation of GST and amount recovered is Nil.

(9) Kindly provide the details including Trade/Business Name, GSTIN, location etc of the firms whose premises were visited by officers of CGST under section 67 or 71 of GST Act in relation to inadmissible refund claimed/allowed and the amount recovered and penalty imposed on them since the implementation of GST. Kindly provide the details Zone wise/Commissionerate wise and Intelligence unit wise. (Mention the amount involved in each case and also briefly provide the findings of the officers in each case).

NIL

(10) Kindly provide the details including Trade/Business Name, GSTIN, location etc of the firms whose premises was visited by officers of CGST under section 67 or 71 of GST Act and those firms were found non-existent and the amount recovered and penalty imposed on them since the implementation of GST. Kindly provide the details Zone wise/Commissionerate wise and Intelligence unit wise. (Mention the amount involved in each case and also briefly provide the findings of the officers in each case).

In Secunderabad GST Commissionerate, there are 2 numbers of premises visited by officers u/s 67 or 71 of GST Act which were found non-existent. No amounts recovered.

(11) Kindly provide the details including Trade/Business Name, GSTIN, location etc of the firms whose information was received from the State-GST in regard to tax evasion and the action taken on them by officers of Central-GST officers. (Mention the amount involved in each case and also briefly provide the findings of the officers in each case).

NIL

(12) Kindly provide the details of the firms including Trade/Business Name, GSTIN, location etc of the firms under Central Tax Jurisdiction whose premises were visited by officers of SGST under section 67 or 71 of GST Act and information from the SGST in regard to tax evasion was passed on to CGST for necessary action. Also provide the details of action taken on them by the CGST officers. (Kindly provide information commissionerate wise) (Mention the amount involved in each case and also briefly provide the findings of the officers in each case).

NIL.

(13) Kindly provide the details of the firms including Trade/Business Name, GSTIN, location etc of the firms under Central Tax Jurisdiction whose premises were visited by officers of SGST under section 67 or 71 of GST Act and they were found non-existent at their principal place of business and information from the SGST in regard to non-existence was passed on to CGST for necessary action. Also provide details of the action taken on them by CGST officers. (Kindly provide this information commissionerate wise) (Also briefly provide the findings of the officers in each case).

NIL.

(14) Kindly provide the Trade/Business Name and GSTIN of the firms which were subjected to intelligence based enforcement activity by the Officers of CGST and the amount recovered and penalty imposed since the implementation of GST. (Also briefly provide the findings of the officers in each case).

NIL

(15) Kindly provide details of the penalty imposed/recovered from Coal dealers from enforcement activities under section 67, 68, 70, 73/74, 122, 125, 129, 130 of the GST Act. (Kindly provide this information commissionerate wise) (Also briefly provide the findings of the officers in each case).

NIL

(16) Kindly provide details of the penalty imposed/recovered from Iron or Steel dealers from enforcement activities under section 67, 68, 70, 73/74, 122, 125, 129, 130 of the GST Act. (Kindly provide this information zone/ commissionerate wise) (Also briefly provide the findings of the officers in each case).

In Secunderabad GST Commissionerate, there are 4 number of such Iron/Steel dealers and amount recovered is Rs. 1.86 crores (approx).

(17) Kindly provide details of the firms on which inspection was followed by tax and penalty being imposed regarding which intelligence inputs were received from other government agencies. Also specify the name of agencies which provided the inputs. (Also mention the amount involved in each case and also provide the brief findings of the inspection/enforcement activity).

NIL

(18) Kindly provide details of the firms on which inspection/enforcement activity was followed by tax and penalty being imposed regarding which intelligence inputs were received from various other sources. Also specify the name of agencies which provided the inputs. (Kindly provide this information zone/ commissionerate wise) (Also mention the amount involved in each case and also provide the brief findings of the audit).

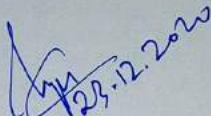
NIL

Point No.19 & 20 : Not applicable.

21) Kindly provide details of the firms on which tax and penalty was imposed on the basis of Scrutiny (mention the amount involved in each case and also provide the brief findings of the Scrutiny in each case)

Nil

Point No.27 & 32 to 36 : Not applicable.


23.12.2020

(GAUTAM MUKHERJEE)

(गौतम मुखर्जी, (सीपीओ))

ASSISTANT COMMISSIONER (CPIO)

To
Ms. Ankita
C/4, Bhawani Annapurna Enclave,
Durga Mandir Road-2,
Dhanbad, Jharkhand - 826001.

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