



भारत सरकार
GOVERNMENT OF INDIA
वित्त मंत्रालय, राजस्व विभाग
MINISTRY OF FINANCE, DEPARTMENT OF REVENUE
आयुक्त का कार्यालय OFFICE OF THE COMMISSIONER



केंद्रीय वस्तु एवं सेवा कर तथा केंद्रीय उत्पाद शुल्क, अहमदाबाद उत्तर
CENTRAL GOODS & SERVICES TAX & CENTRAL EXCISE, AHMEDABAD NORTH
पहली मंजिल, कस्टम हाउस, नवरंगपुरा, अहमदाबाद - 380009
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F.No. GEXCOM/RTI/FAAA/113/2022-TECH-O/o COMMR-CGST-AHMEDABAD(N)

Date: 07.09.2022

स्पीड पोस्ट/पंजीकृत पावती डाक द्वारा

By Speed Post/Reg. AD

- क. फाइल संख्या/File Number : **GEXCOM/RTI/FAAA/113/2022-TECH-O/o
COMMR-CGST-AHMEDABAD(N)**
- ख. मूल आदेश संख्या/
Order-in-Appeal : **06/APPEAL/RTI/2022-23**
- ग. जारीकर्ता/Passed By : **लोकेश डामोर , प्रथम अपील अधिकारी,
केंद्रीय वस्तु एवं सेवा कर, अहमदाबाद उत्तर**
- घ. आदेश जारी करने की तारीख/ : **07.09.2022**
Date of Order/Issue
- ड. आवेदक का नाम व पता/Name&
address of the applicant : **श्री मोहित अग्रवाल, 601 बी, आरियावर्त स्काईए,
नहेरु नगर, अहमदाबाद, गुजरात - 380015.**

- यह अपील का आदेश आवेदक को निःशुल्क उपलब्ध करवाया गया है ।
This Order-in-appeal is granted free of charge to the applicant.
- इस अपील के आदेश से असंतुष्ट होने पर सम्बंधित व्यक्ति सूचना के अधिकार अधिनियम, 2005 की धारा 19(3) के अंतर्गत निम्नलिखित को अपील कर सकता है:
केंद्रीय सूचना आयोग, बाबा गंगनाथ मार्ग, मुनिरका, नई दिल्ली- 110067

The person aggrieved by this Order-in-Appeal may file an appeal under Section 19(3) of the Right to Information Act, 2005 to the following:
Central Information Commission, Baba Gangnath Marg, Munirka, New Delhi - 110067
- सूचना के अधिकार अधिनियम, 2005 की धारा 19(3) के अनुसार एक आदेश की प्राप्ति से 90 दिन के अंदर केंद्रीय सूचना आयोग को अपील की जा सकती है।
Appeal shall be filed before Central Information Commission, within Ninety (90) days from the date of receipt of this order as per Section 19(3) of the Right to Information Act, 2005

ORDER-IN-APPEAL No. 06/APPEAL/RTI/2022-23
(UNDER RIGHT TO INFORMATION ACT, 2005)

Brief facts of the case:-

1. Shri Mohit Agrawal, 601 B, Aaryavart Skies, Nehru Nagar, Ahmedabad, Gujarat – 380 015 (hereinafter referred to as “the appellant”) has filed First RTI appeal vide letter dated 22.08.2022 (received in this office on 22.08.2022), under Section 19(1) of Right to Information Act, 2005. The said appeal is filed against RTI reply supplied vide letter F.No. GEXCOM/RTI/APP/1106/2022-TECH-O/o Commr-CGST-Ahmedabad(N) dated 17.08.2022 by the Central Public Information Officer, CGST & Central Excise, Ahmedabad North in respect of the RTI application dated 16.07.2022 (received in this office on 19.07.2022) filed by the appellant under Section 6 of the RTI Act, 2005.
2. The appellant vide the above RTI application dated 16.07.2022 requested to provide the following information:-

- a. Please inform the number of SCNs adjudicated along with details by each Joint Commissioner (JC)/ Additional Commissioner (ADC) working in each Commissionerate under Ahmedabad, CGST Zone for the period from 05.11.2020 to 22.03.2021. The information may be provided in terms of name of JC / ADC having adjudicated the case; the number of adjudication done; name of the parties for which adjudication was done; date of order. For sake of convenience, the information may be provided in following tabular format:

Sr. No.	Name of JC/ADC	No of SCNs adjudicated	Name of the parties for which adjudication done along with date of order.
1			
2			

- b. Please inform

- c. Please inform the number of SCNs pending adjudication over one year along with details at the leave of each Joint Commissioner (JC) / Additional Commissioner (ADC) working in each Commissionerate under Ahmedabad, CGST Zone as on 31.03.2021. The information may be provided in terms of name of JC / ADC with whom the case were pending; the number of SCNs pending; name of the parties for which adjudication was pending and date of issuance of SCN. For sake of convenience, the information may be provided in following tabular format:

Sr. No.	Name of JC/ADC	Name of the Commission erate	Number of SCNs pending adjudication as on 31.03.2021.	Name of parties for which adjudication pending as on 31.03.2021 along with date of issuance of SCN
1				

2				
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d. Please inform ...

e. -----

The information asked upto point No. P and also requested that wherever requested; the information may be provided for the period from 05.11.2020 to 22.03.2021. However, if same is not available, it may be provided for the approximate period of 01.11.2020 to 31.03.2021. However, in case reasons for non-availability of such information for specified period may be provided.

Decision of CPIO:-

3. The CPIO, CGST, Ahmedabad North has provided the point wise information vide reply letter F.No. GEXCOM/RTI/APP/1106/2022-TECH-O/o Commr-CGST-Ahmedabad(N) dated 17.08.2022 as under:-

बिंदु (a) :- Please find enclosed Annexure-A for desired information.

बिंदु (b) :- Instruction has been issued vide D.O.F. No. 503/01/2020-Tech dated 08.10.2020 by CBIC, New Delhi (Copy enclosed).

बिंदु (c) :- Please find enclosed Annexure-B for desired information.

बिंदु (d) :- Please find enclosed Annual Action Plan for 2020-21 for the Commissionerate of CGST & Central Excise, Ahmedabad North.

बिंदु (e) :- 17 Prosecution Cases.

बिंदु (f) :- 119 High Court Cases.

बिंदु (g) :- 08 High Court Cases received.

बिंदु (h) :- 05 Affidavit-in-reply were filed in High Court cases.

बिंदु (i) :- 20 Supreme Court Cases.

बिंदु (j) :- 06 Supreme Court Cases received.

बिंदु (k) :- Nil Affidavit-in-reply filed in Supreme Court cases.

बिंदु (l) (i) :- The work handled by the Technical Section, CGST, Ahmedabad North, is as under:-

a. Various Monthly and Quarterly reports i.e. Monthly MEGA report, Unauthorized carry forward of CENVAT credit by ISD, Physical Verification report, Pending refund to UIN entities, report on Verification of E-way Bill, Scrutiny of GST Refund, Passing the benefit of Reduction of GST Rates to consumers etc.

b. Handling of Remission cases.

- c. Work related to SVLDRS.
- d. Work related to Verification of Transitional Credit.
- e. Circulation of various Instructions/Circulars/Notifications issued by CBIC.
- f. All ad-hoc reports as sought by the Principal Chief Commissioner Officer, CGST, Ahmedabad Zone.
- g. Any other work assigned by Higher Authority.

However, it is to mention that no source is available with this office.

बिंदु (1) (ii) :- As directed by the Commissioner, ADC in-charge of Technical Section handles all the work related to Technical Section. Copy of the Work allocation order is enclosed herewith.

बिंदु (म) (i) :- The role and function of Tax Recovery Cell has been clearly laid down at Para No.- 5 of the Master Circular No. 1081/02/2022-CX dated 19.01.2022 (issued vide F.No. 296/63/2020-CX9) on recovery of arrears. Copy is enclosed.

बिंदु (म) (ii) :- As mentioned at Para No.-5(iii) of the above-mentioned Master Circular, TRC cell should review the position of Arrears of Revenue, devise and implement the strategy for realization of arrears and to liquidate all the cases of arrears, as per category wise guidelines for recovery mentioned in subsequent paragraphs of the circular.

It is further to mention that as per Para No.- 5 (i) of the said Circular, TRC Cell is headed by the Additional/Joint Commissioner level officer in each Commissionerate, therefore, it implies that Role & Function of ADC in charge of TRC cell is same as Role & Function of TRC cell mentioned in Para No.- 5 (iii) of the said Circular.

बिंदु (म) (iii) :- Data of Recoverable Arrears from 01.04.2020 to 31.03.2021 is as follows:-

(₹ in Lakhs)

S. No.	Name of the Commissionerate	O.B. of Recoverable Arrears as on 01.04.2020	Recoverable Arrears added during 01.04.2020 to 31.03.2021	Recoverable Arrears realized	C.B. of Recoverable Arrears as on 31.03.2021
1	CGST, Ahmedabad North	5138.29	12798.73	691.07	5179.76

Grounds of Appeal:-

4. The appellant filed the aforesaid appeal with prayer on following points:-

i. I had sought information under the provisions of RTI Act, 2005, which has been provided only partially. Certain information has been denied by the CPIO citing irrelevant reasons.

ii. Information in respect of points a & c has been unjustly denied on the basis that such information pertains to third party under Section 2(n) of the RTI Act, 2005. Further, it has been stated that there is no public interest involved.

Prayer:

- a. It is requested to direct the CPIO to provide correct and truthful information in respect of points a and c of the RTI Application.*
- b. Pass an order, as deemed fit, on merits of the case providing suitable relief to the applicant.*

Discussion & Findings: -

5. I have carefully considered the facts on records and contentions in the appeal application filed by the appellant and reply submitted by the CPIO and material available on records.
6. The RTI application dated 16.07.2022 was disposed off vide reply letter F.No. GEXCOM/RTI/APP/1106/2022-TECH-O/o Commr-CGST-Ahmedabad(N) dated 17.08.2022 by the CPIO, CGST & Central Excise, Ahmedabad North. Hence, the CPIO, CGST & Central Excise, Ahmedabad North provided the partly information, as desired, within the prescribed time limit of 30 days mentioned under Section 7(1) of the RTI Act, 2005.
7. Before scrutiny of facts of the case, the appeal filed by the applicant should be tested as whether it has been filed within the time stipulated. As per Section 19(1) of the RTI Act, 2005, the appeal against any RTI order has to be filed, before the First Appellate Authority within 30 days from the date of receipt of the RTI reply. The appellant filed the First RTI appeal on 22.08.2022, which is within the time period. Hence, I accept the appeal as the same is filed within the prescribed time limit of 30 days under Section 19(1) of the RTI Act, 2005.
8. Ongoing through the records, it seems that the appellant vide his RTI application dated 16.07.2022 had sought the information has been submitted by the CPIO vide reply letter F.No. GEXCOM/RTI/APP/1106/2022-TECH-O/o Commr-CGST-Ahmedabad(N) dated 17.08.2022. But, the required information in respect point a & c is partly submitted by the CPIO. In respect of point a, the CPIO provided the name of JC / ADC along with number of SCNs adjudicated, but the details of name of the parties for which adjudication done along with date of order is not provided to the appellant.
9. further, I find that in respect of point c of the RTI application dated 16.07.2022, the CPIO provided the name of JC / ADC along with number of SCNs pending as on 31.03.2021. But the details in respect of name of parties for which adjudication pending as on 31.03.2021 along with date of issuance of SCN is not provided to the appellant.
10. **With reference to information provided in respect of point a and c of the RTI application dated 16.07.2022:-** the CPIO partly provide the required information to the appellant. The CPIO denied to provide the name of the parties on the basis that the information sought under this column pertains to third party under Section 2(n) of the RTI Act, 2005. Further, it appears that no larger public interest is involved. Further, I find that the name of the parties is not covered under the third party information and the same may be provided to the appellant as requested in his RTI application date 16.07.2022.

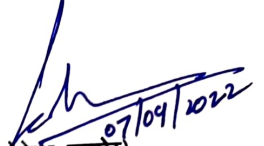
11. It appears that the information as requested by the appellant in his RTI application dated 16.07.2022 is not pertains to third party information and also not covered under discloser exemption of the RTI Act. I am of the view that the said factual information may be provided to the appellant.

12. The CPIO is therefore directed to provide the factual information sought for by the appellant in respect of point a and c within 15 days.

13. In view of the above discussion and findings, I pass the following order:-

ORDER

The present appeal is disposed off with the aforesaid direction.


(लोकेश डामर),
07/09/2022

प्रथम अपील अधिकारी,
केंद्रीय वस्तु एवं सेवा कर,
अहमदाबाद उत्तर

F.No. GEXCOM/RTI/FAAA/113/2022-TECH-O/o COMMR-CGST-AHMEDABAD(N)

By Speed Post/RPAD

To,

श्री मोहित अग्रवाल,

601 बी, आरियावर्त स्काईए,

नहेरु नगर, अहमदाबाद, गुजरात - 380015.

Copy to:-

The CPIO, CGST & C.Ex., Ahmedabad North for information and necessary action please.