



प्रधान मुख्य आयुक्तालय, जीएसटी एव केन्द्रीय उत्पाद शुल्क : मुंबई ज़ोन  
OFFICE OF THE PRINCIPAL CHIEF COMMISSIONER OF GST AND CX:  
MUMBAI ZONE  
११५, जीएसटी भवन, एम.के. रोड, चर्चगेट, मुंबई-२०  
115, GST BHAWAN M.K.ROAD, CHURCHGATE, MUMBAI-20.  
E-mail:dcccunit@rediffmail.com & ccu-cexmum1@nic.in  
Fax No.022-22014170



फा. सं. जीसीसीओ/आरटीआई/APP/ 919/2021-एडीएमएन-ओ/ओ पीआरसीसी-सीजीएसटी-जोने-मुंबई ज़ोन / 2890 स  
मुंबई, दिनांक: ३० नवम्बर 2021 2903

प्रति,

Shri K K Sivakumar  
17/77, Arthanari Street, Shivapet  
Salem 636002.

महोदय,

विषय: श्री K K Sivakumar द्वारा फ़ाइल किया गया आरटीआई आवेदन दिनांक 25.11.2021 के संदर्भ में। (received in this office on 30.11.2021)

Please refer to your above RTI Application dated 25.11.2021.

In this regard, the information sought for under the above mentioned RTI Application for Question No 1 in respect of PCCO, CGST and C Ex Mumbai Zone is as under :

Question No 1 : As per principle of Natural Justice, an opportunity is given to the appealant before the First Appellate Authority before the order is issued.

If you are aggrieved with this information, you may file an Appeal within 30 (thirty) days from the date of receipt of this letter with Shri V V Pandit, Additional Commissioner /First Appellate Authority, Principal Chief Commissioner's Office, 4<sup>th</sup> Floor, 115, New Central Excise Building, M. K. Road, Churchgate, Mumbai 400 020 in terms of Section 19(1) of Right to Information Act, 2005.

The RTI Application is transferred to all the Commissionerates of CGST and Central Excise, under section 6(3) of the RTI Act, 2005 in respect of Question No 1 to 11 for providing information directly to the applicant under intimation to this office.

संलग्न: उपरोक्त अनुसार

आपका आभारी

अक्षय  
30/11/21

(अद्वैत वी अंतानी)

सहायक आयुक्त (सी पी ई ओ)  
सीसीओ, वस्तु एवं सेवाकर, मुंबई क्षेत्र  
ईमेल आईडी: ccu-cexmum1@nic.in

प्रति प्रेषित:- केंद्रीय जन सूचना अधिकारी, प्रधान आयुक्त वस्तु एवं सेवाकर, मुंबई (सेंट्रल), मुंबई (साउथ),

मुंबई(वेस्ट), मुंबई(ईस्ट), ठाणे, ठाणे (रुरल), पालगढ, नवी मुंबई, राइगाड, बेलापुर, भिवंडी

2) अधीक्षक ,कम्प्युटर सेक्शन, वस्तु एवं सेवाकर, मुंबई सेंट्रल , डीओपीटी, ओएम नंबर 1/6/2011-आईआर

दिनांक 15/04/2013 के अनुसार आधिकारिक वेबसाइट पर अपलोड करने के लिए

3) CAO, CGST and C EX Mumbai (zone) enclosing postal order 23-c 834747 and

23 C 834748 bof Rs 5/- each.

1888089/ 20/10

RTI Application Form Under Right to Information Act of 2005.

FORM 'A' See Rule 3(1)



ID. No.666/RTI/APP/2511/2021 (For Office Use Only)

To  
The Public Information Officer/ Assistant Public Information Officer  
C/O C.S.T. & CE MUMBAI

- 1.Full Name of The Applicant : Shri. K.K.Sivakumar \_\_\_\_\_  
2.Father Name/Spouse Name : Late. Shri. Kuppusmy \_\_\_\_\_  
3.Permanent Address : 17/77, Arthanari Street, Shevapet, Salem -636002. \_\_\_\_\_  
: Ph: 8610557355 \_\_\_\_\_  
4.E-mail Address : kkssalem@gmail.com \_\_\_\_\_  
5.Particulars of The Information Solicited : In Hardcopy \_\_\_\_\_

d) Whether information is required by Post : Yes

e).Do you agree to pay the required fee? : Yes

7.Have you deposited application fee? : Yes, In the form of Postal Order with accumulated value of Rs. 10/-  
(If Yes, Details of such deposit) : Postal order numbering 23-C-874747 as fees  
23-C-874748

Place: Salem, Tamil Nadu

SRSL  
10/11

11/11/2021  
Signature of Applicant with Date

**Question No.1**

Can an Appeal officer pass order in an RTI appeal petition without having a personal hearing of the petitioner? Kindly provide information in respect to CIC order as attached with this application.

**Question No.2**

Kindly provide information on how many tax evasion petitions have been filed or received in your GST division from 2017 till date. The information can be provided year wise.

**Question No.3**

Kindly provide information on how many petitions (TEP) have been put to investigation within 30 days from the receipt of the complaint in the concerned division. If investigation was not taken up within 30 days kindly state the information that leads to the delay.

11/11/2021



**Question No.4**

Kindly provide information on the duties of such investigation officer with whom such TEP petition is endured. The information sought relates to standard operating procedure followed by an investigation officer in the course of investigation of the TEP petitions. \* (TEP – Tax Evasion Petitions).

**Question No.5**

Kindly provide information on how many petitions (TEP) has been disposed from 2017 till date.

**Question No.6**

Kindly provide information on how many petitions (TEP) has led to generation of revenue to the government. The information sought is about number of petitions that led to generation of revenue. Kindly provide information from 2017 till date year wise.

**Question No.7**

Kindly provide information on the fact whether GST officials can inquire or investigate about discrepancies in Value added tax before 2017.

**Question No.8**

Kindly provide information on whether the department intimates the petitioner who has filed a TEP about the conclusion of an investigation or disposal of the petition.

**Question No.9**

Kindly provide information on the number of cases registered "suo moto" by the department from 2017 till date. The information sought may be provided year wise.

**Question No.10**

Kindly provide information whether the investigation officer is responsible for collection of evidence in a TEP, intimate the standard operating procedure followed by the department in collection of evidence in an investigation.

**Question No.11**

Kindly provide information relating to the reward to the petitioner whose petition leads to collection of revenue.

Seeker of Information

*K.K. Sivakumar*

(K.K.Sivakumar)

Signed at Salem on 25/11/2021.

Attachment - 1.

**Central Information Commission**

Room No.307, II Floor, B Wing, August Kranti Bhawan, Bhikaji Cama Place, New  
Delhi-110066  
website-cic.gov.in

**Complaint No. CIC/MP/C/2014/000106**

Appellant/Complainant : Shri R K Jain, New Delhi

Public Authority: M/o Statistics & Programme  
Implementation, N Delhi

Date of Hearing : 2 December 2014  
Date of Decision : 11 December 2014  
Present : Shri  
R.K. Jain, Appellant/Complainant

Respondent : Shri J S  
Gupta, Deputy Secretary/CPIO;  
Shri D K Sharma, Under Secretary  
and Shri Lokesh Kumar, SSO

**ORDER**

1. The complainant, Shri R K Jain, submitted RTI applications (Nos. 7729, 7730, 7731, 7732, 7734, 7735, 7736) dated 8 January 2014 and Application (No. 7743) dated 9 January 2014 before the Central Public Information Officer (CPIO), M/o Statistics & Programme Implementation, New Delhi; seeking information in respect of file register, files concerning file opening register, daily diary/file movement register, peon book for the office of the Deputy Secretary, ISS and Joint Secretary(S & PI) from the year 2014, copies of various documents from different files in respect of Shri Pankaj K P Shreyaskar etc.

2. The complainant has filed the complaint under Section 18 of the RTI Act, 2005, stating that the CPIO has deliberately and malafidely and with a view to suppress information and corruption in his department has clubbed his 8 RTI applications and disposed these of with a common order dated 7 February 2014



and without dealing these in a point-wise manner, even though the information sought in those applications was related to different authorities. He had received no order from the First Appellate Authority on the 1<sup>st</sup> appeal dated 19.2.2014 filed by him before the First Appellate Authority. The complainant requested the Commission for imposition of penalty under Section 20(1) of the RTI ACT for deliberately, malafidely and persistently providing incomplete, incorrect and misleading information thereby causing obstruction to the information without any reasonable cause.

3. The matter was heard by the Commission. The respondents submitted that the appellant had sought information regarding file opening register, daily diary/file movement register, peon book for the office of the Dy. Secretary/ Jt. Secretary, ISS from the year 2014 till date etc. but there no separate diary was maintained for Deputy Secretary. It was maintained at the level of Section Officer only.

4. The complainant requested the Commission to adjourn the hearing of this complaint as he wanted to club this complaint with his other appeal which is yet to be listed for hearing. He also submitted that it would be better to hear both the cases together as subject matter of both the cases is similar.

5. The Commission accepts the request of the complainant and adjourns the hearing for the next date.

6. The Commission also observes that the FAA had not given a personal hearing to the appellant/complainant in all the cases that were heard along with this complaint though he had specifically asked for it. In this regard Commission would like to mention the order passed by this Commission in case no.

CIC/SA/A/2014/000254 decision dated 12.11.2014 in which the Commission had observed that:

*"Passing orders in first appeal without hearing or sending hearing notice is illegal and will render the order invalid. The Commission sets aside the order of First Appellate Authority for violating RTI Act and breach of natural justice by denying the appellant a chance of presenting his case and by raising entirely a new defence which was never claimed. Commission finds it deserves action though the concerned officer retired from service and recommends Public Authority to initiate disciplinary action against the concerned FAO for acting totally against the RTI Act in this case."*

7. In view of the above, the Commission recommends to the FAA to give a personal hearing to the RTI applicant whenever any specific request for the same had been made by the him.

(Manjula Prasher)  
Information Commissioner

Authenticated true copy:

(T.K. Mohapatra)  
Dy. Secretary & Dy. Registrar  
Tele No. 011-26105027

Copy to:

1. Shri R.K. Jain  
1512-B, Bhishm Pitamah Marg,  
Wazir Nagar,  
New Delhi - 110003.
2. CPIO(Under RTI)  
Ministry of Statistics & Programme Implementation,



Sardar Patel Bhawan, Sansad Marg  
New Delhi-110001

3. First Appellate Authority (Under RTI)  
Ministry of Statistics & Programme Implementation,  
Sardar Patel Bhawan, Sansad Marg  
New Delhi-110001