

1.The particulars of its organization, functions and duties:

(i) Organization Profile:

- Name of Public Authority: Office of the Commissioner of Central Tax (Audit), Guntur CGST Audit Commissionerate.
- Administrative Zone: Field formation under the Central GST & Customs, Visakhapatnam Zone.
- Headquarters Address: GST Bhawan, Port Area, Visakhapatnam - 530 035.
- Head of Organization: Commissioner of Central Tax (Audit).
- Administrative Control: Governed by the Central Board of Indirect Taxes and Customs (CBIC), Department of Revenue, Ministry of Finance, Government of India.

(ii) **Geographical & Circle Jurisdiction:** The Guntur CGST Audit Commissionerate operates under the Visakhapatnam Zone, and its physical headquarters is situated at GST Bhavan, Port Area, Visakhapatnam. Its administrative jurisdiction covers the entire state of Andhra Pradesh through five specialized audit circles.

Operational Jurisdiction Breakdown:

- **Vizag Audit Circle:** Oversees the Visakhapatnam North, Visakhapatnam Central, and Vizianagaram executive divisions of Visakhapatnam CGST Commissionerate.

- **Kakinada Audit Circle:** Located in Rajamahendravaram, it audits the Visakhapatnam South, Kakinada, and Rajamahendravaram divisions, along with the Eluru division of the Guntur executive wing.
- **Guntur Audit Circle:** Covers all central divisions under the Guntur CGST executive commissionerate, excluding Nellore and Eluru.
- **Nellore Audit Circle:** Specifically dedicated to auditing the Nellore Division of the Guntur CGST setup.
- **Tirupati Audit Circle:** Manages the audit operations for all executive divisions falling under the Tirupati CGST Commissionerate, covering the southern Rayalaseema region.

(iii) Core Functions: The Commissionerate evaluates tax compliance and detects discrepancies through specialized headquarters sections and field audit groups:

- **Risk-Based Selection:** Audits taxpayers selected using risk parameters provided by the Directorate General of Audit.
- **Verification & Audit:** Examines corporate books, financial statements, and returns to ensure accurate payment of Central GST and Central Excise.
- **Revenue Protection:** Discovers short payments, non-filings, and wrongful Input Tax Credit (ITC) utilization.
- **Preventive Checks:** Evaluates anti-evasion risks and initiates field audits at suspicious business locations.

(iv) Duties of the Organization:

- **Executing Audit Plans:** Preparing and executing the annual audit schedule approved by the competent authority.
- **Issuing Audit Paragraphs:** Documenting discrepancies found during checks and raising formal Audit Notes to taxpayers.
- **Legal Enforcement:** Issuing formal Show Cause Notices (SCNs) when recoveries or tax differences cannot be resolved amicably.
- **Public Transparency:** Providing accurate information under the RTI Act framework via designated Central Public Information Officers (CPIOs).

2. The power and duties of its officers and employees:

(i) Commissioner of Central Tax (Audit)

- **Administrative Powers:** Head of the Department (HoD) with overall administrative control over all Headquarters sections and field Audit Circles (Vizag, Guntur, Kakinada, Nellore, and Tirupati).
- **Financial Powers:** Sanctions expenditures, approves budgets, and enters into contracts as permitted under the Delegation of Financial Powers Rules (DFPR).
- **Statutory Powers:** Approves the Audit Plan of top 5 taxpayers of the circles, reviews high-value audit Plan, and chairs the monthly monitoring committee meetings and acts as the final administrative authority.
- **Duties:** Monitors revenue collection ensures timely completion of audits, and supervises zonal coordination.

(ii) Joint / Additional Commissioner (Audit)

- **Administrative Powers:** Directly supervises allotted Headquarters sections and field Audit Circles.
- **Statutory Powers:** Approves audit plan of large and medium taxpayers and issuing of SCNs within specified monetary limit.
- **Appellate Authority:** Acts as the **First Appellate Authority (FAA)** under the RTI Act, 2005 for the Commissionerate.
- **Duties:** Approves field audit schedules, evaluates performance reports of audit groups, and ensures compliance with CBIC guidelines.

(iii) Deputy / Assistant Commissioner (Audit / Circle In-charge)

- **Statutory Powers:** Approves the Audit Plan of small taxpayers, issuing SCNs within specified monetary limits and registers formal demand notices against defaulting taxpayers.
- **Audit Approval:** Reviews audit reports submitted by Superintendents and signs off on formal Audit Notes sent to taxpayers.
- **RTI Designation:** Functions as the Central Public Information Officer (CPIO) for processing information requests.
- **Duties:** Leads individual Audit Circles, monitors field audit progress, and clears tax refund or recovery files.

(iv) Superintendent of Central Tax (Audit Group Leader)

- **Statutory Powers:** Exercises powers of a Central Tax Officer under the CGST Act, 2017, including demanding financial documents and records.
- **Field Leadership:** Acts as the Team Leader for designated Audit Groups during actual field verification at taxpayer premises.
- **Duties:** Scrutinizes financial statements, Ledgers, Trial Balances, and tax returns (GSTR-9/9C); drafts clear audit paragraphs detailing short-levies or wrongful ITC.

(v) Inspector of Central Tax (Audit Group Member):

- **Executive Powers:** Authorized to inspect records, cross-verify data, and assist in physical verifications under proper authorization.
- **Duties:** Performs initial profiling of taxpayers, verifies desk-review data against electronic databases (like ADVAIT/GSTN), and assists the Superintendent in drafting field reports.

(vi) Chief Accounts Officer (CAO), Administrative Officer (AO) & Ministerial Staff (EA/TA)

- **Duties:** Manages service books, processes staff salaries, handles official correspondence, maintains file records, and fulfills day-to-day clerical requirements.

3. The procedure followed in the decision-making process, including channels of supervision and accountability:

(i) Decision-Making Procedure for Core Audit Functions: The Commissionerate follows a structured, multi-layered process for tax compliance verification to ensure impartiality, accuracy, and adherence to the CGST Act, 2017 and CBIC instructions:

- **Selection of Audit Units:** Taxpayer units are not selected arbitrarily. Selection is driven by data analytics and risk-based parameters provided by the Directorate General of Audit (DG Audit).
- **Initiation & Desk Review:** The assigned Audit Group (Inspectors and Superintendents) profiles the taxpayer using internal electronic systems (like ADVAIT) and files a desk-review plan.
- **Field Verification & Discussion:** The group conducts field checks under a formal authorization (**Form GST ADT-01**) signed by the competent authority. Any detected discrepancies or short levies are formally discussed with the taxpayer to give them a natural opportunity to defend or self-correct.
- **Audit Monitoring Committee (AMC):** Major audit findings and contentious issues are placed before the AMC, headed by the Commissioner. The committee decides whether to drop a point or proceed with tax recovery.
- **Finalization:** Approved findings are issued to the taxpayer via an Audit Report (**Form GST ADT-02**). Unresolved disputes progress downstream for issuing formal Show Cause Notices (SCNs).

(ii) Channels of Supervision:

[Inspector]

(Initial scrutiny & data compilation)



[Superintendent]

(Review, verification, and drafting of reports)



[Assistant / Deputy Commissioner / Circle In-charge]

(First-level supervisory check & administrative cross-examination)



[Joint / Additional Commissioner]

(Zonal review, policy validation, and high-value approvals)



[Commissioner / Head of Department]

(Final approving authority)

(iii) Accountability Framework: Accountability is integrated into every stage of the administrative and statutory lifecycle:

- **Statutory Timelines:** Teams must conclude an audit within three months from its formal commencement date, unless an official extension is granted by the Commissioner under Section 65(4) of the CGST Act.
- **Quality Assurance Reviews:** The DG Audit conducts periodic performance reviews to check the validity and consistency of the Commissionerate's audit files.
- **Financial and Administrative Audits:** All internal financial allocations, resource expenses, and administrative sanctions are subject to statutory verification by the Comptroller and Auditor General (C&AG) of India.

- **Public Redressal & Transparency:** Supervisory officers are directly responsible for the behavior and performance of their subordinates. Public complaints, grievances, and RTI queries are tracked against hard deadlines by designated CPIOs and Vigilance officers.

4. Norms set by it for the discharge of its functions:

(i) Statutory Timelines for Tax Audits (Under CGST Act, 2017)

- **Commencement Notice:** Taxpayers must be given a prior written notice of at least 15 working days via Form GST ADT-01 before the audit begins.
- **Audit Completion:** The audit must be completed within 3 months from the date of its commencement.
- **Extension Period:** If the audit cannot be finished on time due to its complex nature, the Commissioner can extend it by a maximum of 6 months (with recorded reasons).
- **Final Report:** The final findings must be informed to the taxpayer within 30 days of concluding the audit via Form GST ADT-02.

(ii) Time Norms for Public Services & Grievances (CBIC Citizen's Charter)

The Commissionerate adheres to the following maximum time limits for public dealings and administrative redressal:

- **Acknowledgment of Communications:** All official letters, emails, and physical references are acknowledged within **2 working days**.
- **Final Reply to Letters:** A complete response to general correspondence is provided within **15 working days**.
- **Public Grievances:** Grievances received through the CPGRAMS portal or physical mail are examined and resolved within a maximum of **30 days**.
- **RTI Applications:** Information requests under the RTI Act are processed and answered by the CPIO within **30 days** (or **48 hours** if it concerns life and liberty).
- **RTI Appeals:** First Appeals are disposed of by the First Appellate Authority (FAA) within **30 days** (extendable to 45 days with valid reasons).

5. The rules, regulations, instructions, manuals and records, held by it or under its control or used by its employees for discharging its functions: The officers and employees of the Guntur CGST Audit Commissionerate rely on the following primary statutory legislations, rules, operational manuals, and administrative codes to discharge their official duties:

(i) Central Tax (GST) Legislations & Rules

- **The Central Goods and Services Tax (CGST) Act, 2017** – Core legislation defining audit provisions, tax liabilities, and legal compliance.
- **The Integrated Goods and Services Tax (IGST) Act, 2017** – Governing interstate supplies and cross-border transactions.
- **The CGST Rules, 2017** – Outlining procedural layouts, including specific rules for tax assessments and executive audits (Rules 101 & 102).
- **Zonal/Board Notifications:** Statutory Notifications, Circulars, Orders, and Trade Notices issued periodically by the Central Board of Indirect Taxes and Customs (CBIC).

(ii) Legacy Indirect Tax Laws (For Ongoing Audits / Disputes)

- The Central Excise Act, 1944 and Central Excise Rules, 2002.
- Chapter V of the Finance Act, 1994 and Service Tax Rules, 1994.
- The CENVAT Credit Rules, 2004.

(iii) Operational Audit Manuals & Guidelines:

- **CBIC GST Audit Manual, 2019** – The primary operational guide issued by the Directorate General of Audit (DG Audit) establishing desk review steps, sampling techniques, and audit execution protocols.
- **Legacy Central Excise and Service Tax Audit Manuals** – For verifying transitional credits and residual legacy tax assessments.
- **Audit Working Papers & Profiles** – Standardized analytical formats and electronic dashboards hosted on platforms like **ADVAIT** (Advanced Analytics in Indirect Taxation).

(iv) General Administrative & Financial Rules:

- **Central Civil Services (CCS) Conduct Rules, 1964** – Governing the professional code of conduct for all officers and employees.
- **CCS (Classification, Control, and Appeal) Rules, 1965** – Outlining administrative disciplinary frameworks.
- **General Financial Rules (GFR), 2017** – Governing procurement, budget allocations, and public spending.
- **Delegation of Financial Powers Rules (DFPR)** – Outlining financial capacities assigned to the Head of Department (HoD).
- **Fundamental Rules and Supplementary Rules (FR & SR)** – Directing staff pay scales, leaves, allowances, and travel reimbursements.

(v) Specialized Acts and Manuals:

- **The Right to Information (RTI) Act, 2005** and **RTI Rules, 2012** – Guiding transparency timelines and data provisions.
- **The Central Vigilance Commission (CVC) Manual** – Enforcing anti-corruption and internal oversight practices.
- **Manual of Office Procedure (e-Office Edition)** – Directing uniform file management, tracking, and sequential processing across all sections.

6. A statement of the categories of documents that are held by it or under its control: The Guntur CGST Audit Commissionerate maintains various classifications of official documents, registers, and electronic files under control. These documents are generally categorized into Core Audit & Technical Records and Administrative & Personnel Records:

(i) Core Audit & Technical Records: These files relate directly to the statutory audit functions, revenue monitoring, and legal enforcement activities of the Commissionerate:

- **Master Files of Taxpayers:** Institutional profiles, historical tax return trends, and risk analysis metrics of registered units under the Commissionerate's jurisdiction.

- **Audit Files & Reports:** Formal field notices (**Form GST ADT-01**), operational desk review sheets, working papers, verification notes, and final Audit Reports (**Form GST ADT-02**).
- **Audit Monitoring Committee (AMC) Records:** Minutes of meetings, registers tracking the progress of contentious audit paragraphs, and decision logs.
- **Show Cause Notice (SCN) Registers:** Master records tracking formal tax demands issued by the audit circles and Hqrs. Office, including supporting draft summaries and evidence files.

(ii) Administrative & Personnel Records: These files manage the internal governance, human resources, and financial operations of the Commissionerate:

- **Service Books & Personal Files:** Service history, promotion logs, transfer orders, leaves, and declaration forms of all officers and staff members.
- **Establishment Files:** Recruitment records and inter-Commissionerate deployment tracking.
- **Financial & Budgetary Records:** Pay Bills, travelling allowance (TA) claims, medical reimbursements, contingent vouchers, and annual budgetary allocation logs.
- **Procurement & Asset Registers:** Material purchase invoices, annual maintenance contracts (AMCs), office equipment inventories, and e-procurement documentation under GFR guidelines.
- **Vigilance & Disciplinary Files:** Internal review documentations, asset declarations, and records of active or closed inquiries.
- **RTI Registers:** Digital logs tracking received applications, statutory responses sent by CPIOs, and orders passed by the First Appellate Authority (FAA).

(iii) Electronic Databases & Portals:

- Records managed securely within the **e-Office** application environment (file tracks, notesheets, and digital signatures).
- Digital taxpayer profiles, analytical alerts, and electronic verification trails generated via the CBIC's internal portals (such as **ADVAIT** and **ACES-GST**).

7. Particulars of any arrangement that exists for consultation with or representation by, the members of the public in relation to the formulation of its policy or implementation thereof: Because the Guntur CGST Audit Commissionerate is a statutory tax enforcement and compliance body, it executes national fiscal policy rather than formulating it. However, it maintains specific channels to consult with trade bodies and address public concerns during the implementation of these tax laws.

(i) Policy Formulation

- **No Direct Formulation Role:** The Guntur CGST Audit Commissionerate is a field formation under the Central Board of Indirect Taxes and Customs (CBIC). It does not directly formulate national tax policies, introduce statutory amendments, or draft legislative rules.
- **Feedback Mechanism:** The Commissionerate acts as a bridge by collecting structural feedback, operational hurdles, and legal anomalies experienced during field audits. These implementation reports are consolidated and

forwarded to the CBIC via the Visakhapatnam Zonal Office to help shape future policy updates.

(ii) Implementation: Consultation & Grievance Frameworks: To ensure the fair, smooth, and transparent implementation of tax audits, the Commissionerate utilizes several official public consultation platforms:

- **Trade Notices and Circulars:** To maintain clarity, the Commissionerate issues local Trade Notices, Press Notes, and guidelines to publicize new compliance mandates or administrative simplifications introduced by the Government.
- **Taxpayer Awareness Programs & Seminars:** Regular outreach programs, interactive webinars, and helpdesk sessions are organized to educate taxpayers on audit procedures, common documentation errors, and self-correction provisions under the CGST Act.
- **Direct Grievance Redressal:** Taxpayers can schedule a direct meeting with the Commissioner or Circle In-charges to discuss ongoing procedural grievances or seek clarification on audit operations.
- Public grievances submitted through the centralized online portal (CPGRAMS) are monitored directly by a designated supervisory officer for swift resolution.

8. A statement of the boards, councils, committees, and other bodies consisting of two or more persons constituted as its part or for the purpose of its advice and as to whether meetings of those boards, councils, committees and other bodies are open to the public or the minutes of such meetings are accessible for public: The Guntur CGST Audit Commissionerate constitutes and participates in various committees to ensure smooth administrative operations, high audit quality, and workplace safety. The operational nature of these bodies is detailed below:

(i) Key Constituted Committees:

- **Audit Monitoring Committee (AMC):** Chaired by the Commissioner and attended by Joint/Additional Commissioners, Circle In-charges and group Superintendents and Inspectors. It reviews major audit findings, resolves contentious interpretative tax issues, and decides on the issuance of Show Cause Notices (SCNs).
- **Internal Complaints Committee (ICC) on Sexual Harassment:** Constituted in accordance with the POSH Act, 2013, to address workplace safety and grievances filed by female employees.

(ii) Public Accessibility to Meetings and Minutes: Audit Monitoring Committee (AMC), Internal Complaints Committee (ICC) are strictly administrative, legal, or investigative. They involve sensitive individual data, confidential taxpayer financial records, and internal government revenue strategies. Therefore, they are not open to the public.

Further, minutes of administrative meetings like Audit Monitoring Committee (AMC), Internal Complaints Committee (ICC) are internal, confidential records. They are

generally not accessible to the public to protect commercial confidentiality and third-party personal data.

9. Directory of its officers and employees: The directory of senior officers and functional sections of the Guntur CGST Audit Commissionerate, headquartered at Visakhapatnam, is maintained and updated dynamically to reflect recent transfers, postings, and desk allocations.

(i) General Headquarters Contact Information:

- **Main Office Address:** Office of the Commissioner of Central Tax (Audit), Guntur CGST Audit Commissionerate, GST Bhawan, Port Area, Visakhapatnam - 530 035.
- **Official Email:** commr.gntaudit-cgc@gov.in

(ii) Contact details of officers under the Commissionerate:

S. No.	Designation	Place (HQRS/Circle)	Phone No.	Gov. Hqrs./Circle	Mail of
1.	Commissioner	Guntur CGST Audit Commissionerate, Visakhapatnam	0891-2502411	commr-cgstguntur@gov.in	
2.	Additional Commissioner	Hqrs Office, Guntur CGST Audit Commissionerate, Stationed at Visakhapatnam.	0891-2521013	adc-gntaudit@gov.in	
3.	Joint Commissioner	Guntur Audit Circle, Stationed at Guntur.	0863-2974499	jc-gntaudit@gov.in	
4.	Assistant Commissioner	Admin Section, Guntur CGST Audit Commissionerate, Visakhapatnam	0891-2853142	ac.vig-gntaudit@gov.in	
5.	Deputy Commissioner	Visakhapatnam Audit Circle Stationed at Vizag	0891-2853124	ac.vac-gntaudit@gov.in	
6.	Deputy Commissioner	Kakinada Audit Circle, stationed at Rajahmundry.	0883-2433446, 0883-2433447	ac.kac-gntaudit@gov.in	
7	Assistant Commissioner	Guntur Audit Circle, Guntur	0863-2973399	ac.gac-gntaudit@gov.in	
8	Assistant Commissioner	Nellore Audit Circle, Nellore	0861-2346433	ac.nac-gntaudit@gov.in	
9	Assistant Commissioner	Tirupati Audit Circle Tirupati	0877-2244588	mis.tac-gntaudit@gov.in	

10. The monthly remuneration received by each of its officers and employees, including the system of compensation as provided in its regulations: The remuneration of all officers and employees of the Guntur CGST Audit Commissionerate is determined strictly in accordance with the rules issued by the Department of Expenditure, Ministry of Finance, Government of India, based on the 7th Central Pay Commission (CPC) Pay Matrix.

List of employees with gross monthly remuneration:

Sl.No	Designation	Pay level in pay matrix (along
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		with applicable allowances)
1.	Commissioner	Level 14
2.	Additional Commissioner	Level 13
3.	Joint Commissioner	Level 12
4.	Deputy Commissioner	Level 11
5.	Assistant Commissioner/Chief Accounts Officer	Level 10
6.	Superintendent/ Sr. Private Secretary	Level 8
7.	Administrative Officer/Private Secretary/Inspector	Level 7
8.	Executive Assistant/Steno (Gr.I)	Level 6
9.	Tax Assistant / Steno (Gr. II)	Level 4
10.	Hawaldar	Level 1

11. The budget allocated to each of its agency, indicating the particulars of all plans, proposed expenditures and reports on disbursements made: The budget allocation, proposed expenditures, and disbursements for the Guntur CGST Audit Commissionerate are managed centrally under the budgetary control of the Central Board of Indirect Taxes and Customs (CBIC), Ministry of Finance, Government of India.

(i) Major Object Heads of Expenditure

The allocated funds are utilized under specific financial accounting heads to maintain the administrative infrastructure required for field audits. The budget is divided into the following primary heads:

- **Salaries:** Covers the monthly pay and basic remuneration of all officers and staff.
- **Wages & Overtime Allowance (OTA):** For casual or contractual requirements as permitted by ministry guidelines.
- **Medical Treatment:** Funds allocated for the reimbursement of medical claims under CGHS or CS(MA) rules.
- **Domestic Travel Expenses (DTE):** Critical fund pool for the daily travelling allowance (TA) and transport costs incurred by Audit Groups during field audits across circles (Vizag, Guntur, Kakinada, Nellore, and Tirupati).
- **Office Expenses (OE):** Covers daily operational costs, stationery, utilities, security services, and internet/communication links.
- **Rent, Rates & Taxes (RRT):** Paid for hired or leased office buildings housing outstation Audit Circles.
- **Information Technology (IT):** Dedicated allocation for purchasing/maintaining computers, printers, and scanning systems required for digital desk reviews.

The public can view the finalized financial year budget sheets, expenditure logs, and disbursement audits by navigating to the "Budget & Expenditure" or "RTI" disclosure tabs on the official zonal web portal: <https://cgstap.gov.in>.

12. The manner of execution of subsidy programmes, including the amounts allocated and the details of beneficiaries of such programmes: Guntur CGST Audit Commissionerate is purely a revenue auditing and tax enforcement body. The primary mandate of this Commissionerate is to conduct post-clearance financial audit

of registered taxpayers within its specific territorial jurisdiction. Hence, it does not distribute public funds or welfare benefits.

13. Particulars of recipients of concessions, permits or authorizations granted by it: Guntur CGST Audit Commissionerate does not grant any public concessions, commercial licenses, or business permits. Because this Commissionerate is a specialized post-clearance compliance and tax auditing formation, its job is to verify past financial records. General registrations or authorizations are handled by Executive Commissionerates, not the Audit Commissionerate.

14. Details in respect of the information, available to or held by it, reduced in an electronic form: The Guntur CGST Audit Commissionerate has digitized its core operations to ensure data security, speed, and transparency. The primary categories of information reduced to and held in electronic form include:

(i) Core Tax and Audit Databases (Internal Portals)

- **ACES-GST & GSTN Portals:** Centralized databases containing taxpayer registration profiles, monthly/annual tax returns (GSTR-1, GSTR-3B, GSTR-9/9C), and tax payment histories.
- **ADVAIT (Advanced Analytics in Indirect Taxation):** The primary data analytics platform used by audit teams to generate comprehensive taxpayer profiles, cross-verify financial data, and conduct risk-based desk reviews.
- **BO (Back Office) / Comprehensive Audit Modules:** Electronic records tracking the lifecycle of an audit, from the issuance of the initial notice to the closure of the final audit report.

(ii) Administrative and Office Operations:

- **e-Office System:** The mandatory platform used for everyday office administration. All internal note sheets, administrative files, letters, and circulars are generated, processed, and archived digitally with electronic signatures.
- **PFMS (Public Financial Management System):** Electronic financial records tracking budget allocations, vendor payments, salary processing, and employee travel allowances.
- **SPARROW (Smart Performance Appraisal Report Recording Online Window):** Digital repository of Annual Performance Appraisal Reports (APAR) for all Group 'A', 'B', and 'C' officers.

(iii) Public-Facing Electronic Information: The following information is made available electronically to the general public free of cost via the official zonal website <https://cgstap.gov.in>:

- **Statutory Notifications & Circulars:** All public notices, jurisdiction maps, and CBIC guidelines.
- **Proactive RTI Disclosures:** Digital copies of this manual, details of designated CPIOs/FAAs, and previous RTI monthly summaries.
- **Tender & Procurement Notices:** Active procurement announcements uploaded onto the Central Public Procurement Portal (CPPP).

- Public Grievance Portal: Links to the [CPGRAMS portal](#) for submitting and tracking complaints electronically.

15. The particulars of facilities available to citizens for obtaining information, including the working hours of a library or reading room, if maintained for public use: The Guntur CGST Audit Commissionerate provides multiple accessible channels for citizens, taxpayers, and the public to obtain information regarding its functions, procedures, and statutory duties.

(i) Available Facilities for Obtaining Information:

- Official Web Portal:** The most comprehensive and updated source of information is available online at <https://cgstap.gov.in>. Citizens can access public/trade notices, jurisdictional boundaries, organizational structures, and proactive RTI disclosures 24/7 without any fee.
- Designated RTI Cell:** A dedicated physical RTI Cell functions at the Headquarters office in Visakhapatnam. Citizens can electronically/physically submit written applications to the Central Public Information Officer (CPIO).
- Notice Boards:** Physical notice boards are maintained at the entrance and prominent areas of the Headquarters in Visakhapatnam, as well as at individual outstation Audit Circles (Guntur, Kakinada, Nellore, and Tirupati), displaying active tenders, trade notices, and public announcements.
- Central Public Grievance Portal:** For tracking and addressing service implementation bottlenecks, citizens can use the digital [CPGRAMS Portal](#).

(ii) Office Working Hours and Personal Interactions: Members of the public or authorized trade representatives who wish to meet officers for clarifications, grievances, or personal hearings can do so during regular working hours:

- Office Timings:** 09:15 AM to 05:45 PM (Monday to Friday).
- Closed on:** Saturdays, Sundays, and Gazetted Central Government Holidays.
- Preferred Visiting Hours:** It is recommended to obtain prior appointments via email/telephone to ensure the availability of the concerned Circle In-charge or CPIO.

16. The names, designations and other particulars of the Public Information Officers: The following officers are designated as the Central Public Information Officers (CPIOs) and First Appellate Authority (FAA) for the Guntur CGST Audit Commissionerate to handle applications and appeals filed under the Right to Information Act, 2005.

Sl. No.	Name of the CPIO (Shri/Smt./Ms.)	Formation	Mail Id	Jurisdiction of	Notified Officer for payment of fees	Name of the Appellate Authority (Shri/Smt./Ms.)
1	G. Venkata Ramana, Assistant Commissioner	Guntur Audit, Headquarters	gururajan-v.g219301@gov.in	Hqrs. Office, O/o of the Commissioner of Central Tax, Guntur CGST Audit Commissionerate, Visakhapatnam	DDO, Hqrs, Guntur CGST Audit Commissionerate, Visakhapatnam	M. Anukathir Surya, Additional Commissioner, Guntur Audit Commissio
2	Arvinda Das, Assistant Commissioner	Visakhapatnam Audit Circle,	aravinda.das@gov.in	Vizag Audit Circle, Visakhapatnam as per Trade	(ddo-	

	r	Visakhapa tnam		Notice 01/2017 dated 21.06.2017		
3	P. Murali Krishna, Assistant Commissione r	Kakinada Audit Circle, Visakha patnam	muralikp.g219 301@gov.in	Kakinada Audit Circle, Visakhapatnam as per Trade Notice 01/2017 dated 21.06.2017	gntaudit@g ov.in)	nerate, Visakhapat nam (maksurya. 4623@gov. in)
4	S. Nagaraja, Assistant Commissione r	Tirupati Audit Circle, Tirupati	nagarajasav arala.67@gov.i n	Tirupati Audit Circle, Tirupati as per Trade Notice 01/2017 dated 21.06.2017		
5	S Chandra Bhanu Sharma, Assistant Commissione r	Nellore Audit Circle, Nellore	sarvasrics.g21 1101@gov.in	Nellore Audit Circle, Nellore as per Trade Notice 01/2017 dated 21.06.2017		
6	Jitta Venkateshwa rlu, Assistant Commissione r	Guntur Audit Circle	VENKATESWAJ. G219401@GOV. IN	Guntur Audit Circle, Guntur as per Trade Notice 01/2017 dated 21.06.2017		

17. Such other information as may be prescribed and thereafter update these publications every year: The Guntur CGST Audit Commissionerate proactively updates miscellaneous operational reports, public notifications, and citizen welfare safety data under this section to ensure compliance with the guidelines issued by the Department of Personnel and Training (DoPT) and the Central Information Commission (CIC).