



केन्द्रीय कर के आयुक्त का कार्यालय, तिरुपति जीएसटी आयुक्तालय,
9/86-ए, अमरावती नगर, पश्चिम चर्च, एम.आर. पाली रोड, तिरुपति -517502
OFFICE OF THE COMMISSIONER OF CENTRAL TAX, TIRUPATI GST
COMMISSIONERATE,

9/86-A, AMARAVATHI NAGAR, WEST CHURCH COMPOUND, TIRUPATI - 517502

DIN: 20260455YL000000EB04

सेवा में/To

श्री अजय कुमार शर्मा

Shri Ajay Kumar Sharma,

407-408, अनुकंपा टावर

407-408, Anukampa Tower,

चर्च रोड, जयपुर, पिन:302001

Church Road, Jaipur, Pin: 302001.

Gentlemen,

Sub: RTI-Seeking Information under RTI Act, 2005- Application filed by Shri
AJAY KUMAR SHARMA-Reg.

Kind reference is invited to your RTI application Nos.
CECVZ/R/X/26/00028/1 dated 16.04.2026, CECVZ/R/X/26/00029/1 dated
16.04.2026 and Manual RTI application No. CBECC/R/T/26/00283 dt.09.02.2026
regarding above subject.

2. In this connection, the information sought in the above application is
furnished in respect of Hqrs, Tirupati CGST Commissionerate hereunder: -

1. Total number of Show Cause Notices issued under Section 73 of the CGST Act, 2017 on the issue of secondment of employees / manpower secondment after CBIC Instruction No. 05/2023-GST dated 13.12.2023, till December 2025.

Reply:-Nil

2. Total number of Show Cause Notices issued under Section 74 of the CGST Act, 2017 on the same issue during the above period.

Reply:-Nil

3. Total number of adjudication orders passed under Section 73 of the CGST Act, 2017 on the same issue during the above period.

Reply:-NA

4. Total number of adjudication orders passed under Section 74 of the CGST Act, 2017 on the same issue during the above period.
Reply:-NA
5. Commissionerate-wise / Zone-wise break-up of the information sought in Points 1 to 4 above.
Reply:-NA
6. Copies of any internal instructions, advisories, clarifications, or directions issued to field formations pursuant to or in continuation of CBIC Instruction No. 05/2023-GST dated 13.12.2023 on the issue of secondment of employees.
Reply:- Please see relevant CBIC Circular No. 210/4/2024-GST (dated 26.06.2024)

If you are not satisfied with the reply given above, you may file an appeal before the Appellate Authority within 30 (Thirty) days from the date of receipt of the letter. The name, designation, address, phone number of the Appellate Authority are as under:

Shri. R .Dinakaran, Additional Commissioner of Central Tax,
O/o the Commissioner of Central Tax, Tirupati GST Commissionerate,
9/86A, Amaravathi Nagar, M.R. Palli, Tirupati-517502 Telephone No. 0877-2240474
E-mail: comm.tpt@gov.in

भवदीय /Yours sincerely,

Digitally signed by
G Anitha
Date: 27-04-2026
16:52:47

सीपीआईओ/सहायक आयुक्त
CPIO/ASSISTANT COMMISSIONER

चीफ कमिश्नर, सेंट्रल टैक्स और कस्टम्स, विजाग को कॉपी [जानकारी के लिए AC(CPIO) को नाम से]

Copy to the Chief Commissioner of Central Tax and Customs, Vizag[By name to AC(CPIO) for information]



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COMMISSIONERATE,
9/86-A, AMARAVATHI NAGAR, WEST CHURCH COMPOUND, TIRUPATI - 517502

DIN: 20260455YL000000EB04

सेवा में/To
श्री अजय कुमार शर्मा
Shri Ajay Kumar Sharma,
407-408, अनुकंपा टावर
407-408, Anukampa Tower,
चर्च रोड, जयपुर, पिन: 302001
Church Road, Jaipur, Pin: 302001.

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Shri. R .Dinakaran, Additional Commissioner of Central Tax,
O/o the Commissioner of Central Tax, Tirupati GST Commissionerate,
9/86A, Amaravathi Nagar, M.R. Palli, Tirupati-517502 Telephone No. 0877-2240474
E-mail: comm.tpt@gov.in

भवदीय /Yours sincerely,

Digitally signed by
G Anitha
Date: 27-04-2026
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सीपीआईओ/सहायक आयुक्त
CPIO/ASSISTANT COMMISSIONER

चीफ कमिश्नर, सेंट्रल टैक्स और कस्टम्स, विजाग को कॉपी [जानकारी के लिए AC(CPIO) को नाम से]

Copy to the Chief Commissioner of Central Tax and Customs, Vizag[By name to AC(CPIO) for information]



केन्द्रीय कर के आयुक्त का कार्यालय, तिरुपति जीएसटी आयुक्तालय,
9/86-ए, अमरावती नगर, पश्चिम चर्च, एम.आर. पाली रोड, तिरुपति -517502
OFFICE OF THE COMMISSIONER OF CENTRAL TAX, TIRUPATI GST
COMMISSIONERATE,

9/86-A, AMARAVATHI NAGAR, WEST CHURCH COMPOUND, TIRUPATI - 517502
DIN: 20260555YL0000722747

To
विनीत कुमार – पत्रकार,
VINEET KUMAR JOURNALIST,
वीपीओ बस्सी, तहसील खेकड़ा,
VPO BASI, TEHSIL KHEKRA,
जिला बाघपत, पिन: 250101,
DISTT BAGHPAT, Pin: 250101,
उत्तर प्रदेश।
Uttar Pradesh.

सज्जनों /Gentlemen,

विषय: RTI – RTI अधिनियम, 2005 के तहत जानकारी की मांग – श्री विनीत कुमार (पत्रकार)
द्वारा दायर आवेदन के संबंध में।

Sub: RTI–Seeking Information under RTI Act, 2005- Application filed by Shri
VINEET KUMAR JOURNALIST-Reg.

उपर्युक्त विषय के संबंध में, आपके RTI आवेदन संख्या CECVZ/R/T/26/00237/2,
दिनांक 09.04.2026 का सादर संदर्भ दिया जाता है।

Kind reference is invited to your RTI application No. CECVZ/R/T/26/00237/2
dated 09.04.2026 regarding above subject.

2. इस संबंध में, उपर्युक्त आवेदन में मांगी गई जानकारी Hqrs, तिरुपति CGST आयुक्तालय के संबंध
में नीचे दी गई है: -

2. In this connection, the information sought in the above application is
furnished in respect of Hqrs, Tirupati CGST Commissionerate hereunder: -

1. प्रतिबंध की स्थिति (पूरे भारत में):

मंत्रालय के पास उपलब्ध नवीनतम रिकॉर्ड के अनुसार, भारत के किन राज्यों में शराब, गुटखा, पान
मसाला और निकोटीन युक्त उत्पादों पर पूर्ण या आंशिक प्रतिबंध लागू है? कृपया संबंधित
केन्द्रीय/राज्य अधिसूचनाओं की प्रतियों के साथ राज्य-वार सूची प्रदान करें।

उत्तर: लागू नहीं

2. उत्पादन और लाइसेंसिंग:

चालू वित्त वर्ष के अनुसार, किन राज्यों और जिलों में सिगरेट, बीड़ी और पान मसाला बनाने वाली इकाइयाँ कार्यरत हैं? कृपया ऐसी सभी कंपनियों के नाम, उनके विनिर्माण लाइसेंस की वैधता के विवरण के साथ प्रदान करें।

उत्तर: लागू नहीं

3. की गई कार्रवाई की रिपोर्ट:

पिछले 10 वर्षों (2016-2026) के दौरान, COTPA अधिनियम और FSSAI मानकों के तहत प्रतिबंधित उत्पादों की अवैध बिक्री के विरुद्ध पूरे देश में कितनी कार्रवाइयाँ की गई हैं? कृपया मंत्रालय द्वारा संकलित, जल्लियों और लगाए गए जुर्माने का राज्य-वार डेटा प्रदान करें।

उत्तर: शून्य

4. जवाबदेही और अधिकारियों के विरुद्ध कार्रवाई:

जिन राज्यों में ऐसे उत्पाद प्रतिबंधित हैं, वहाँ उल्लंघन (अवैध बिक्री) के मामलों में प्रवर्तन के लिए जिम्मेदार नोडल अधिकारियों के विरुद्ध प्राप्त शिकायतों का विवरण, और उनके विरुद्ध की गई विभागीय/अनुशासनात्मक कार्रवाई का विवरण कृपया प्रदान करें।

उत्तर: लागू नहीं

5. विज्ञापन और सरोगेट मार्केटिंग:

सरोगेट विज्ञापन (उदाहरण के लिए, इलायची या इसी तरह के उत्पादों के नाम पर तंबाकू का प्रचार) पर अंकुश लगाने के लिए, पिछले 10 वर्षों में मंत्रालय द्वारा कितनी कंपनियों को नोटिस जारी किए गए हैं? कृपया की गई अंतिम कार्रवाई की रिपोर्टों की प्रमाणित प्रतियाँ प्रदान करें।

उत्तर: शून्य

1. Status of Prohibition (All India):

As per the latest records available with the Ministry, in which states of India is total or partial prohibition imposed on alcohol, gutkha, pan masala, and nicotine-containing products? Kindly provide a state-wise list along with copies of the relevant Central/State notifications:

Reply: Not Applicable

2. Production and Licensing:

As of the current financial year, in which states and districts are units manufacturing cigarettes, bidis, and pan masala operational? Kindly provide the names of all such companies along with details of the validity of their manufacturing licenses.

Reply: Not Applicable

3. Action Taken Report:

During the last 10 years (2016-2026), how many actions have been taken across the country against the illegal sale of prohibited products under the COTPA Act and FSSAI standards? Kindly provide state-wise data of seizures and penalties imposed, as compiled by the Ministry.

Reply: NIL

4. Accountability and Action Against Officials:

In states where such products are prohibited, kindly provide details of complaints received against nodal officers responsible for enforcement in cases of violations (illegal sale), and the departmental/disciplinary action taken against them.

Reply: Not Applicable

5. Advertising and Surrogate Marketing:

To curb surrogate advertising (e.g., promotion of tobacco under the name of cardamom or similar products), how many companies have been issued notices by the Ministry in the last 10 years? Kindly provide certified copies of the final action taken reports.

Reply: NIL

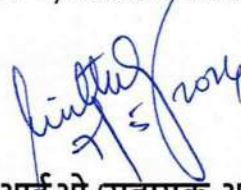
यदि आप ऊपर दिए गए जवाब से संतुष्ट नहीं हैं, तो आप पत्र मिलने की तारीख से 30 (तीस) दिनों के भीतर अपीलीय प्राधिकारी के समक्ष अपील दायर कर सकते हैं। अपीलीय प्राधिकारी का नाम, पदनाम, पता और फ़ोन नंबर इस प्रकार है:

श्री आर. दिनाकरन, केंद्रीय कर के अतिरिक्त आयुक्त,
केंद्रीय कर आयुक्त का कार्यालय, तिरुपति GST आयुक्तालय,
9/86A, अमरावती नगर, M.R. पल्ली, तिरुपति-517502 टेलीफ़ोन नंबर: 0877-2240474 ई-मेल:
comm.tpt@gov.in. इस दस्तावेज़ के हिंदी या अंग्रेज़ी संस्करण में किसी भी लिपिकीय या मुद्रण संबंधी त्रुटि की स्थिति में, सभी प्रयोजनों के लिए अंग्रेज़ी संस्करण ही मान्य होगा।

If you are not satisfied with the reply given above, you may file an appeal before the Appellate Authority within 30 (Thirty) days from the date of receipt of the letter. The name, designation, address, phone number of the Appellate Authority are as under:

Shri. R .Dinakaran, Additional Commissioner of Central Tax,
O/o the Commissioner of Central Tax, Tirupati GST Commissionerate,
9/86A, Amaravathi Nagar, M.R. Palli, Tirupati-517502 Telephone No. 0877-2240474 E-mail: comm.tpt@gov.in In case of any clerical or typographical error in the Hindi or English version of this document, the English version shall prevail for all intents and purposes.

भवदीय /Yours sincerely,



सीपीआईओ/सहायक आयुक्त
CPIO/ASSISTANT COMMISSIONER

चीफ कमिश्नर, सेंट्रल टैक्स और कस्टम्स, विजाग को कॉपी [जानकारी के लिए AC(CPIO) को नाम से]

Copy to the Chief Commissioner of Central Tax and Customs, Vizag[By name to AC(CPIO) for information]



केन्द्रीय कर के आयुक्त का कार्यालय, तिरुपति जीएसटी आयुक्तालय,
9/86-ए, अमरावती नगर, पश्चिम चर्च, एम.आर. पाली रोड, तिरुपति -517502
OFFICE OF THE COMMISSIONER OF CENTRAL TAX, TIRUPATI GST COMMISSIONERATE,
9/86-A, AMARAVATHI NAGAR, WEST CHURCH COMPOUND, TIRUPATI - 517502
DIN: 20260655YL000000A26D

To

श्री अनुज जैन,
Shri Anuj Jain,
टीकमगढ़ - 472001
Tikamgarh - 472001
Mail: reachoutanuj@gmail.com

Gentlemen,

Sub: RTI-Seeking Information under RTI Act, 2005- Application filed by Shri Anuj Jain -Reg.

Kind reference is invited to your RTI application No. CECVZ/R/T/26/00289/1 dt. 20/05/2026 regarding above subject.

2. In this connection, the information sought in the above application is furnished in respect of Hqrs, Tirupati CGST Commissionerate hereunder: -

1. Please confirm, with a Yes or No, whether there is any ongoing inquiry, investigation, or proceeding into Flipkart Internet Private Limited regarding the use of "GT charges" or similar charges, where such charges are linked to possible tax evasion.

Reply: There are no ongoing inquiry, investigation, or proceeding into Flipkart Internet Private Limited under this office. इस कार्यालय में फ्लिपकार्ट इंटरनेट प्राइवेट लिमिटेड के विरुद्ध कोई जांच, अन्वेषण अथवा कार्यवाही लंबित/चल रही नहीं है।

2. For the last three financial years, provide all information on investigations, inquiries, or proceedings related to these charges, including certified copies of notices, internal records, and any communications.

Reply: Not applicable as there are no ongoing inquiry, investigation, or proceeding into Flipkart Internet Private Limited under this office. / लागू नहीं है,

क्योंकि इस कार्यालय में फ्लिपकार्ट इंटरनेट प्राइवेट लिमिटेड के विरुद्ध कोई जांच, अन्वेषण अथवा कार्यवाही लंबित/चल रही नहीं है।

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O/o the Commissioner of Central Tax, Tirupati GST Commissionerate,
9/86A, Amaravathi Nagar, M.R. Palli, Tirupati-517502 Telephone No. 0877-2240474
E-mail: comm.tpt@gov.in

भवदीय /Yours sincerely,

Digitally signed by
Aswathi Sivaram

Date: 10-06-2026

16:51:20

सीपीआईओ/सहायक आयुक्त

CPIO/ASSISTANT COMMISSIONER

चीफ कमिश्नर, सेंट्रल टैक्स और कस्टम्स, विजाग को कॉपी [जानकारी के लिए AC(CPIO) को नाम से]

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9/86-ए, अमरावती नगर, पश्चिम चर्च, एम.आर. पाली रोड, तिरुपति -517502
OFFICE OF THE COMMISSIONER OF CENTRAL TAX, TIRUPATI GST COMMISSIONERATE,
9/86-A, AMARAVATHI NAGAR, WEST CHURCH COMPOUND, TIRUPATI - 517502

DIN: 20260555YL00006163E1

To

श्री रमेश चंद्र गर्ग,
Shri Ramesh Chandra Garg,
बी 19, प्रीत विहार,
दिल्ली, Pin:110092
B-19, Preet Vihar,
Delhi- Pin: 110092

महोदय/
Gentlemen,

विषय: सूचना का अधिकार अधिनियम, 2005 के अंतर्गत सूचना प्राप्त करने बाबत - रमेश चंद्र गर्ग द्वारा प्रस्तुत आवेदन - संबंधी।
Sub: RTI-Seeking Information under RTI Act, 2005- Application filed by Ramesh Chandra Garg -Reg.

उपरोक्त विषयक आपके आरटीआई आवेदन संख्या CECVZ/R/T/26/00255/1 दिनांक 22.04.2026 एवं CECVZ/R/T/26/00270/1 दिनांक 29.04.2026 के संदर्भ में निवेदन है कि।

Kind reference is invited to your RTI application No. CECVZ/R/T/26/00255/1 dt.22.04.2026 & CECVZ/R/T/26/00270/1 dt. 29.04.2026 regarding above subject.

2. इस संबंध में, उपर्युक्त आवेदन में मांगी गई सूचना मुख्यालय, तिरुपति सीजीएसटी आयुक्तालय के संबंध में निम्नानुसार उपलब्ध कराई जाती है:

In this connection, the information sought in the above application is furnished in respect of Hqrs, Tirupati CGST Commissionerate hereunder: -

1. भारत के सामान्य नागरिकों को फर्जी (बोगस) या अस्तित्वहीन कंपनियों से बचाने हेतु किस प्रकार सूचित किया जाता है? कृपया पूर्ण विवरण प्रदान करें।/How are the general citizens of India informed to protect them from fake (bogus) or non-existent companies? Please provide complete details.

Reply:

GST व्यवस्था के अंतर्गत, आम जनता एवं ईमानदार करदाता सार्वजनिक GST पोर्टल (www.gst.gov.in) का उपयोग करके किसी भी GST-पंजीकृत संस्था की वास्तविकता एवं

वर्तमान परिचालन स्थिति की जाँच कर सकते हैं। "Search Taxpayer" सुविधा (GSTIN या PAN के माध्यम से) का उपयोग करके नागरिक यह देख सकते हैं कि किसी फर्म की पंजीकरण स्थिति "सक्रिय (Active)", "निलंबित (Suspended)" या "रद्द (Cancelled - Suo-moto)" है। यह वास्तविक समय में कार्य करने वाला सार्वजनिक पोर्टल नागरिकों एवं व्यवसायों को फर्जी संस्थाओं से लेन-देन करने से बचाने का प्रमुख माध्यम है।

भारत के सामान्य नागरिकों को फर्जी (Bogus) या गैर-मौजूद कंपनियों से बचाने हेतु उठाए गए कदम निम्नलिखित हैं:-/

Under the GST framework, the general public and honest taxpayers can verify the genuineness and current operational status of any GST-registered entity using the public GST Portal (www.gst.gov.in). By using the "Search Taxpayer" facility (via GSTIN or PAN), citizens can check if a firm's registration status is "Active", "Suspended", or "Cancelled" (Suo-moto). This real-time public portal is the primary mechanism to protect citizens and businesses from dealing with bogus entities.

Steps taken to protect general citizens of India from fake (bogus) or non-existent companies are as follows:-

- सरकार द्वारा समय-समय पर प्रेस विज्ञप्तियाँ जारी की जाती हैं। /
Press releases are issued by the Government from time to time.
- आधिकारिक GST पोर्टल पर सार्वजनिक परामर्श/एडवाइजरी जारी की जाती हैं। /
Public advisories are hosted on the official GST portal.
- प्रिंट मीडिया, इलेक्ट्रॉनिक मीडिया एवं सोशल मीडिया के माध्यम से अलर्ट एवं जागरूकता अभियान चलाए जाते हैं। /
Alerts and awareness campaigns are conducted through print, electronic, and social media.
- GST पोर्टल पर उपलब्ध सत्यापन सुविधा के माध्यम से करदाता GSTIN की स्थिति, पंजीकरण विवरण तथा रिटर्न फाइलिंग स्थिति की जाँच कर सकते हैं। /
Verification facilities are available on the GST portal, enabling taxpayers to verify GSTIN status, registration details, and filing status.
- विभागीय अधिकारियों हेतु परिपत्र, निर्देश तथा मानक संचालन प्रक्रिया (SOP) जारी की जाती हैं। /
Circulars, instructions, and Standard Operating Procedures (SOPs) are issued for departmental officers
- CGST/SGST अधिनियम एवं नियमों के प्रावधानों के अंतर्गत अस्तित्वहीन अथवा धोखाधड़ीपूर्ण संस्थाओं के GST पंजीकरण को निलंबित/रद्द किया जाता है। /
GST registrations of non-existent or fraudulent entities are suspended/cancelled under the provisions of the CGST/SGST Acts and Rules.

2. किसी कंपनी को फर्जी (बोगस) या अस्तित्वहीन घोषित किए जाने के बाद, नागरिकों को धोखाधड़ी से बचाने हेतु किस प्रकार की सूचनाएँ/परिपत्र जारी एवं प्रकाशित किए जाते हैं? कृपया पूर्ण विवरण प्रदान करें। / After declaring a company as fake (bogus) or non-existent, what types of notifications/circulars are issued and published to ensure that citizens across India are protected from fraud? Please provide complete details.

Reply:

CGST अधिनियम, 2017 में किसी व्यक्तिगत फर्जी या गैर-मौजूद फर्म के संबंध में विशेष सार्वजनिक "अधिसूचना" या "परिपत्र" जारी करने का प्रावधान नहीं है। जब किसी फर्म को भौतिक सत्यापन या डेटा विश्लेषण के आधार पर गैर-मौजूद या फर्जी पाया जाता है, तब

सक्षम अधिकारी CGST अधिनियम, 2017 की धारा 29 तथा CGST नियम, 2017 के नियम 21 एवं नियम 21A के अंतर्गत GST पंजीकरण को तत्काल निलंबित एवं रद्द करने की कार्रवाई प्रारंभ करता है। यह रद्दीकरण तुरंत सार्वजनिक GST पोर्टल पर प्रदर्शित हो जाता है, जिससे संबंधित संस्था को ई-वे बिल जारी करने या इनपुट टैक्स क्रेडिट (ITC) हस्तांतरित करने से प्रभावी रूप से रोका जाता है।

यह सुनिश्चित करने हेतु कि भारत के नागरिक धोखाधड़ी से सुरक्षित रहें, निम्नलिखित कदम उठाए गए हैं:-/

The CGST Act, 2017 does not have a provision to issue specific public "notifications" or "circulars" for individual fake or non-existent firms. When a firm is found to be non-existent or bogus upon physical verification or data analytics, the Proper Officer initiates immediate action to Suspend and Cancel the GST Registration under Section 29 of the CGST Act, 2017 read with Rule 21 and Rule 21A of the CGST Rules, 2017. This cancellation is immediately reflected on the public GST portal, effectively preventing the entity from issuing e-way bills or passing on Input Tax Credit (ITC).

Steps taken to ensure that citizens across India are protected from fraud are as follows:-

- GST पंजीकरण का निलंबन अथवा निरस्तीकरण।/
Suspension or cancellation of GST registration
- विधि अनुसार इनपुट टैक्स क्रेडिट (ITC) को अवरुद्ध करना।/
Blocking of Input Tax Credit (ITC) wherever admissible under law.
- CGST/SGST अधिनियम के अंतर्गत नोटिस जारी करना।/
Issuance of notices under the CGST/SGST Act.
- प्रमुख कर-चोरी विरोधी अभियानों तथा फर्जी ITC रैकेट की पहचान संबंधी प्रेस विज्ञप्तियों का प्रकाशन।/
Publication of press releases regarding major anti-evasion drives and detection of fake ITC rackets
- अन्य कर एवं प्रवर्तन एजेंसियों के साथ सूचनाओं का आदान-प्रदान।/
Sharing of intelligence with other tax and enforcement agencies.
- आवश्यकतानुसार वसूली कार्यवाही एवं अभियोजन कार्यवाही प्रारंभ करना।/
Initiation of recovery proceedings and prosecution proceedings wherever applicable.

3. किसी कंपनी को फर्जी (बोगस) या अस्तित्वहीन घोषित किए जाने के बाद, आम जनता को सतर्क करने एवं धोखाधड़ी से बचाने हेतु किन-किन राष्ट्रीय समाचार पत्रों में विज्ञापन प्रकाशित किए जाते हैं? वर्ष 2017 से आज तक प्रकाशित सभी ऐसे विज्ञापनों का विवरण प्रदान करें।/ After declaring a company as fake (bogus) or non-existent, in which national newspapers are advertisements published to alert the general public and prevent fraud? Please provide details of all such advertisements published from 2017 to date.

Reply:

सूचना शून्य (NIL) है। CGST अधिनियम, 2017 अथवा CGST नियम, 2017 के अंतर्गत ऐसा कोई वैधानिक प्रावधान नहीं है जो विभाग को व्यक्तिगत फर्जी/बोगस/गैर-मौजूद फर्मों के नाम राष्ट्रीय या स्थानीय समाचार पत्रों में प्रकाशित करने के लिए बाध्य करता हो। अतः इस कार्यालय द्वारा ऐसे कोई विज्ञापन प्रकाशित नहीं किए जाते हैं, और वर्ष 2017 से अब तक के विज्ञापनों से संबंधित वांछित विवरण अभिलेखों में उपलब्ध नहीं है।/

Information is NIL. There is no statutory provision under the CGST Act, 2017 or the CGST Rules, 2017 that mandates the department to publish the names of individual fake/bogus/non-existent firms in national or local newspapers. Therefore, no such advertisements are published by this office, and the requested details of advertisements from 2017 to date are not available on record.

4. वर्ष 2017 से आज तक फर्जी (बोगस) या अस्तित्वहीन कंपनियों द्वारा नागरिकों के साथ होने वाली धोखाधड़ी से बचाने हेतु क्या-क्या कदम उठाए गए हैं?/ What steps have been taken from 2017 to date to protect citizens from fraud by fake (bogus) or non-existent companies?

Reply:

वर्ष 2017 से अब तक फर्जी (बोगस) या गैर-मौजूद कंपनियों द्वारा होने वाली धोखाधड़ी से नागरिकों की सुरक्षा हेतु CGST नियमों द्वारा समर्थित निम्नलिखित प्रणालीगत उपाय लागू किए गए हैं:-/

The following systemic measures backed by CGST Rules have been implemented from 2017 to date to protect citizens from fraud by fake (bogus) or non-existent companies:-

- वास्तविक पहचान सुनिश्चित करने के लिए नए आवेदकों हेतु नियम 8 के अंतर्गत आधार प्रमाणीकरण-आधारित पंजीकरण शुरू किया गया।/
Aadhaar authentication-based registration introduced under Rule 8 for new applicants to ensure genuine identity
- नियम 25 के अंतर्गत संदिग्ध पंजीकरणों का भौतिक सत्यापन अनिवार्य किया गया है, जहाँ आधार प्रमाणीकरण का विकल्प नहीं चुना गया हो या उच्च जोखिम की पहचान की गई हो।/
Physical verification of suspicious registrations mandated under Rule 25 where Aadhaar authentication is not opted or high risk is identified.
- उच्च जोखिम वाले आवेदकों के लिए बायोमेट्रिक-आधारित आधार प्रमाणीकरण को राज्यवार लागू किया गया।/
Biometric-based Aadhaar Authentication rolled out state-wise for high-risk applicants.
- जोखिम आधारित पंजीकरण जांच।/
Risk-based registration scrutiny.
- विभागों के मध्य अलर्ट/सूचना जारी करना।/
Inter-departmental alert/notice issuance.
- नियम 86A फर्जी/अस्तित्वहीन फर्मों के इनपुट टैक्स क्रेडिट (ITC) को अवरुद्ध करने हेतु जोड़ा गया।/
Rule 86A inserted to block Input Tax Credit (ITC) of fraudulent/non-existent firms.
- संदिग्ध GST पंजीकरणों का निलंबन/रद्दीकरण।/
Suspension/Cancellation of suspicious GST registrations
- बैंक खातों एवं संबद्ध PAN विवरणों का सत्यापन।/
Verification of bank accounts and linked PAN details
- विशेष अभियान: CBIC ने GST प्रणाली से गैर-मौजूद संस्थाओं की पहचान कर उन्हें हटाने के लिए “फर्जी पंजीकरणों के विरुद्ध विशेष अखिल भारतीय अभियान” (जैसे CBIC निर्देश संख्या 01/2023-GST एवं निर्देश संख्या 01/2024-GST) प्रारंभ किए हैं।/
Special Drives: CBIC has launched multiple "Special All-India Drives

against Fake Registrations" (e.g., vide CBIC Instruction No. 01/2023-GST and Instruction No. 01/2024-GST) to identify and weed out non-existent entities from the GST ecosystem.

5. वर्ष 2017 से आज तक कितनी फर्जी (बोगस) या अस्तित्वहीन कंपनियों की पहचान की गई है? कृपया पूर्ण विवरण प्रदान करें।/ From 2017 to date, how many fake (bogus) or non-existent companies have been identified? Please provide complete details.

Reply:

वर्ष 2017 से अब तक 151 मामलों की पहचान फर्जी (बोगस) या गैर-मौजूद कंपनियों के रूप में की गई है।/

151 cases have been identified as fake (bogus) or non-existent companies from 2017 to date.

6. वर्ष 2017 से आज तक ऐसी फर्जी (बोगस) या अस्तित्वहीन कंपनियों द्वारा आम जनता से कितनी राशि/राजस्व एकत्र किया गया है? कृपया पूर्ण विवरण प्रदान करें।/ From 2017 to date, how much revenue has been collected by such fake (bogus) or non-existent companies from the general public? Please provide complete details.

Reply:

वर्ष 2017 से अब तक ऐसी फर्जी (बोगस) या गैर-मौजूद कंपनियों द्वारा आम जनता से 584 करोड़ रुपये एकत्र किए गए हैं।/

From 2017 to date, Rs. 584 Crore has been collected by such fake (bogus) or non-existent companies from the general public.

7. वर्ष 2017 से आज तक फर्जी (बोगस) या अस्तित्वहीन कंपनियों द्वारा एकत्र किए गए राजस्व में से केंद्रीय या राज्य जीएसटी विभाग द्वारा कितनी राशि की वसूली की गई है? कृपया पूर्ण विवरण प्रदान करें।/ From 2017 to date, how much of the revenue collected by fake (bogus) or non-existent companies has been recovered by the Central or State GST departments? Please provide complete details.

Reply:

वर्ष 2017 से अब तक फर्जी (बोगस) या गैर-मौजूद कंपनियों द्वारा एकत्र किए गए 377 करोड़ रुपये केंद्रीय अथवा राज्य GST विभागों द्वारा वसूल किए गए हैं।/

From 2017 to date, Rs. 377 Crore collected by fake (bogus) or non-existent companies has been recovered by the Central or State GST departments.

8. जिन मामलों में धोखाधड़ी एक राज्य में की गई हो तथा संस्थाएँ किसी अन्य राज्य में संचालित हुई हों, ऐसे फर्जी (बोगस) या अस्तित्वहीन कंपनियों के मालिकों, साझेदारों या निदेशकों के नाम पर वर्तमान में कितने जीएसटी पंजीकरण संख्या मौजूद हैं? उनकी वर्तमान स्थिति क्या है?/ In cases where fraud has been committed in one state and the entities have operated in another state, how many GST registration numbers currently exist in the names of the owners, partners, or directors of such fake (bogus) or non-existent companies? What is their current status?

Reply:

उक्त अधिकार क्षेत्र में ऐसे कोई मामले नहीं हैं।/

No such cases in the given jurisdiction.

If you are not satisfied with the reply given above, you may file an appeal before the Appellate Authority within 30 (Thirty) days from the date of receipt of the letter. The name, designation, address, phone number of the Appellate Authority are as under:

Shri. R .Dinakaran, Additional Commissioner of Central Tax,

O/o the Commissioner of Central Tax, Tirupati GST Commissionerate,

9/86A, Amaravathi Nagar, M.R. Palli, Tirupati-517502 Telephone No. 0877-2240474

E-mail: comm.tpt@gov.in

भवदीय /Yours sincerely,

Digitally signed by

G Anitha

Date: 21-05-2026

15:38:24

सीपीआईओ/सहायक आयुक्त

CPIO/ASSISTANT COMMISSIONER

चीफ कमिश्नर, सेंट्रल टैक्स और कस्टम्स, विजाग को कॉपी [जानकारी के लिए AC(CPIO) को नाम से]

Copy to the Chief Commissioner of Central Tax and Customs, Vizag[By name to AC(CPIO) for information]



केन्द्रीय कर के आयुक्त का कार्यालय, तिरुपति जीएसटी आयुक्तालय,
9/86-ए, अमरावती नगर, पश्चिम चर्च, एम.आर. पाली रोड, तिरुपति -517502
OFFICE OF THE COMMISSIONER OF CENTRAL TAX, TIRUPATI GST
COMMISSIONERATE,
9/86-A, AMARAVATHI NAGAR, WEST CHURCH COMPOUND, TIRUPATI - 517502

DIN: Unable to generate due to sever issue.

To

श्री निर्मल सुथार /

Shri Nirmal Suthar,

सी 18 अरिहंत नगर, सिंधी कॉलोनी

बालाजी अपार्टमेंट, ज्योति विहार,

Balaji Apartment, Jyothi Vihar,

मान्यावास, मानसरोवर, जयपुर,

Manyawaas, Mansarovar, Jaipur

राजस्थान, पिन: 302020.

Rajasthan, Pin: 302020.

Gentlemen,

Sub: RTI-Seeking Information under RTI Act, 2005- Application filed by Shri Nirmal Suthar -Reg.

Kind reference is invited to your RTI Application Nos. CECVZ/R/T/26/00268/1 & CECVZ/R/T/26/00269/1 dated 29/04/2026, & Manual RTI Application Nos. CBECE/R/T/26/01566 dated 16/04/2026 & CBECE/R/T/26/01569/1 dated 16/04/2026 received on 30/04/2026 regarding above subject.

2. In this connection, the information sought in the above application is furnished in respect of Hqrs, Tirupati CGST Commissionerate hereunder: -

1. Industry-wise GST collection data for the last 5 years, including identification of top contributing sectors.

Reply: Breakup of Industry-wise GST Collection is not available in Back Office (BO).

2. State-wise GST collection data for the last 5 years.

Reply:

GST Collection i.r.o. Tirupati Commissionerate for the last 5 years is as given:-

(Amount in Rs. Lakhs)

Period	IGST	CGST	SGST	CESS	TOTAL
FY 2021-22	64896.4438	29012.871	37629.144	2524.875	134063.3
FY 2022-23	84952.5644	35492.315	43721.352	3109.015	167275.2
FY 2023-24	113278.765	40239.219	49586.554	3183.664	206288.2
FY 2024-25	159226.378	40629.358	50918.131	2282.99	253056.9
FY 2025-26	123190.5613	42492.753	56141.365	1166.036	222990.7

3. Number of registered taxpayers in India, including classification by MSMEs and large enterprises (sector-wise, if available).

Reply: As per the records available in Back Office (BO), the classification of MSMEs and large enterprises are not available. Number of Active GST registered taxpayers under Tirupati Commissionerate as on 25.05.2026 are 57832.

4. Data on tax evasion or tax default cases detected over the last 5 years, including industry-wise classification and penalties imposed, if available.

Reply: In the last 5 years, 168 cases were booked detecting 445 Cr, Industry wise classification is not available. Breakup of Revenue Heads like Penalty is separately not available in Back Office (BO).

5. Details of GST refunds issued over the last 5 years, including sector-wise data, average processing time, and number of rejected refund claims along with reasons.

Reply: Sector-wise data regarding GST refunds is not available in BO. Information regarding GST Refunds may please be fetched from Division level formations.

6. Information on customs and import duty collections, including product-wise or sector-wise data and top imported goods/categories.

Reply: Not Applicable.

7. Data on high-value financial transactions reported or monitored by the department over the last 3 years, including categories of such transactions, if available.

Reply: Not Applicable.

8. Total number of tax-related litigation cases involving the department, including pending and resolved cases, as well as major reasons for disputes.

Reply: Please refer to the table given below.

Department appeals pending with CESTAT, Hyd Bench in respect of Central Excise											
Sl. No.	Name of the Appellant	Name of the Respondent	OIA/OIO No.	Passed By	Year	Appeal No.	Revenue Involved				
							Duty	Penalty	Fine/Int.	Misc.,	Total
1	CCE,TPT.	SNJ Sugars, Tirupati	TTD-EXCUS-000-APP-70-16-17 DT.24.03.2017 agist OIO No.13/2016(CE)(Refunds) dt.30.10.2015	Commnr(App eals)	2017	E/30875/2017	19587828	0	0		1,95,87,828
2	CCE,TPT.	Ultratech cement Limited	OIO No. TTD-EXCUS-000-com-04/23-24 dt.20.06.2023	Principal commissioner TPT	2023	EXCISE/0030417/2023	1211889135	0	0	0	1,21,18,89,135
3	CCE,TPT.	Maruti Ispat and Energy Pvt Ltd. Kurnool	OIA NO.TTD-EXCIS-000-APP-0111 to 113-17-18 dt.31.01.18	Commnr(App eals)	2018	E/30506/2018	1219000	0	0	0	12,19,000
4	CCE,TIRUPATI	SHREE RADHA KRISHNA ALLOYS (P) LTD	TTD-EXCUS-000-COM-02/24-25 (De Novo) DT.29.06.2024	Commissioner TPT	2024	EXCISE/0030761/2024	8486105	0	0	0	8486105
5	CCE,TIRUPATI	M/S. HINDUSTAN COCA COLA BEVERAGES PVT LT	OIA No. TTD-EXCUS-000-APP-063-22-23	Commissioner TPT	2023	EXCISE/0030290/2023	3698406	369841	0	0	40,68,247
6	CCE,TIRUPATI	TAMIL NADU WATER SUPPLY AND DRAINAGE BOARD	TTD-EXCUS-000-APP-027-17-18	Commissioner TPT	2018	EXCISE/0030096/2018	0	0	0	0	0
7	CCE,TIRUPATI	NILE LIMITED	TTD-EXCUS-000-APP-020-2020-21	Commissioner TPT	2021	EXCISE/0030238/2021	6659270	6659270	0	0	1,33,18,540
											1,25,85,68,855
Department appeals pending with CESTAT, Hyd Bench in respect of Service Tax											
Sl. No.	Name of the Appellant	Name of the Respondent	OIA/OIO No.	Passed By	Year	Appeal No.	Revenue Involved				
							Duty	Penalty	Fine/Int.	Misc.,	TOTAL
1	Commissioner ,CGST Tirupati	Sri Sai Enterprises, Kurnool	TTD-EXCUS-000-APP-049-19-20 dated 24.10.2019	C(A), Guntur	2021	ST/30215/2020-DB	7589673	758967.3	0	20000	8368640.3
2	Commissioner ,CGST Tirupati	M/s Trilok Security System Pvt Limited	TTD-EXCUS-000-COM-003-20-21 dated 23.07.2020	Commissioner tirupati	2020	ST/30283/2021-DB	59386654	59386654	0	20000	118793308
3	Commissioner ,CGST Tirupati	SHRI MADAVA PALANI	OIA-TTD-EXCUS-000-APP-001-19-20 dt.22.4.2019	Tirupati Commissioner ate	2019	ST/30028/2020-DB	7295687	0	0	0	7295687
4	Commissioner ,CGST Tirupati	Vlc Sekc jv	OIO-34/2013 DT.27.12.2013	Commissioner tirupati	2014	ST/21888/2014-DB	0				0
5	Commissioner ,CGST Tirupati	Sri Krishna Infra	OIA-TTD-EXCUS-000-APP-007-19-20 DT.30.04.2019	Commissioner tirupati	2020	ST/30030/2020-DB	2063657	0	0	0	2063657
6	Commissioner ,CGST Tirupati	M/s. BHARATHI CEMENT CORPORATION PVT LTD	OIO-TTD-EXCUS-000-COM-25/23-24 DT.01.11.2023	Commissioner tirupati	2024	ST/30138/2024-DB	145772940				145772940
											28,22,94,232

9. Copies of any reports, surveys, or internal analyses conducted by the department related to tax compliance challenges faced by businesses, especially MSMEs.

Reply: No separate or exclusive reports/surveys/internal analyses specifically focused on tax compliance challenges faced by MSMEs are available with this office. However, general reports, circulars, and trade notices relating to GST implementation and compliance are available in the public domain on the official websites of CBIC (www.cbic.gov.in) and GST Council (www.gstcouncil.gov.in). No additional specific document is available with this office.

10. Details of any policy initiatives or reforms undertaken in the past 5 years to improve tax compliance and ease of doing business.

Reply: Various policy initiatives and reforms relating to GST compliance, return filing simplification, faceless assessment in Customs, digitization of processes, and trade facilitation measures have been undertaken by the Government from time to time. Relevant details are available in the public domain through notifications, circulars, press releases, and annual reports published on the official website of CBIC (www.cbic.gov.in) and the Ministry of Finance (www.finmin.nic.in). No separate consolidated record is maintained by this office.

If you are not satisfied with the reply given above, you may file an appeal before the Appellate Authority within 30 (Thirty) days from the date of receipt of the letter. The name, designation, address, phone number of the Appellate Authority are as under:

Shri. R .Dinakaran, Additional Commissioner of Central Tax,
O/o the Commissioner of Central Tax, Tirupati GST Commissionerate,
9/86A, Amaravathi Nagar, M.R. Palli, Tirupati-517502 Telephone No. 0877-2240474
E-mail: comm.tpt@gov.in

भवदीय /Yours sincerely,
Digitally signed by
G Anitha
Date: 27-05-2026
12:56:23

सीपीआईओ/सहायक आयुक्त
CPIO/ASSISTANT COMMISSIONER

चीफ कमिश्नर, सेंट्रल टैक्स और कस्टम्स, विजाग को कॉपी [जानकारी के लिए AC(CPIO) को नाम से]

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केन्द्रीय कर के आयुक्त का कार्यालय, तिरुपति जीएसटी आयुक्तालय,
9/86-ए, अमरावती नगर, पश्चिम चर्च, एम.आर. पाली रोड, तिरुपति -517502
OFFICE OF THE COMMISSIONER OF CENTRAL TAX, TIRUPATI GST COMMISSIONERATE,
9/86-A, AMARAVATHI NAGAR, WEST CHURCH COMPOUND, TIRUPATI - 517502

To
Shri Shiv Kumar,
Sikar, Rajasthan
Mail: nbijar@gmail.com

Gentlemen,

Sub: RTI-Seeking Information under RTI Act, 2005- Application filed by Shri Shiv Kumar -Reg.

Kind reference is invited to your RTI Application No. CECVZ/R/T/26/00308/1 & CECVZ/R/T/26/00309/1 dt. 15/06/2026 regarding above subject.

2. In this connection, the information sought in the above application is furnished in respect of Hqrs, Tirupati CGST Commissionerate hereunder: -

1. Procedural Framework for Interim Rewards: Please provide a copy of the official SOP, workflow chart, or administrative checklist used by field formations to process, calculate, and forward proposals for Interim (Advance) Rewards immediately after a Show Cause Notice (SCN) is issued to a taxpayer.

Reply:

The administrative processing and grant of rewards are strictly governed by "The Guidelines for grant of Reward to informers and Government Servants, 2015" (issued vide *Circular No. 20/2015*), as amended from time to time via *Circular No. 29/2016* and *Circular No. 36/2018-Customs*.

No SOP, workflow chart, or administrative checklist exists for Interim (Advance) Reward proposals. Under *Circular No. 20/2015*, normally no advance/interim reward is granted in duty evasion cases. Reward is generally processed only after the recovery of dues to the government.

2. Procedural Framework for Final Rewards: Please provide a copy of the official administrative framework governing the verification of "Non-Appeal Certificates" and "Financial Realisation" required to process Final Rewards after an Order-in-Original (OIO) has been passed and the statutory appeal window has lapsed without any challenge by the taxpayer. Timeline Compliance Matrix: Under CBIC

guidelines, an Interim Reward proposal should ideally be initiated within 1 month of SCN issuance, and a Final Reward proposal within 1 month of a case attaining finality.

Reply:

No separate administrative framework exists. Final rewards are strictly regulated by *Circular No. 20/2015*, which mandates that final rewards shall be sanctioned and disbursed only after the conclusion of adjudication, appeal, and revision proceedings. Rewards are an *ex-gratia* payment calculated based on the actual amount of duty/tax/fine/penalty recovered and realized by the government.

3. Please provide the total number of cases in FY 2024-25 and FY 2025-26 where these specific timelines were successfully adhered to by the DGGI and the CGST Commissionerates.

Reply:

Governing circulars do not mandate a strict "1-month" turnaround rule for initiating proposals. Instead, *Circular No. 20/2015* outlines that cases ripe for processing should be monitored and reviewed every quarter.

4. Current Pendency Volumes: As of today, what is the total number of processed reward proposals currently pending clearance before the competent Reward Committees, broken down by:(a) Proposals awaiting Interim (Advance) Reward sanction (Post-SCN/O-i-O phase)

Reply:

This office has not received any proposal regarding pending interim (Post SCN/OIO phase) or final reward (Post OIO/ No-Appeal Phase) under these specific circumstances. Hence, the requisite data for these points may be considered as **Nil**.

5. (b) Proposals awaiting Final Reward sanction (Post-OIO, no-appeal phase) Age Analysis of Delayed Files: Please state the respective submission/registration dates of the oldest pending Interim Reward proposal and the oldest pending Final Reward proposal currently awaiting sanction before the Reward Committees

Reply:

This office has not received any proposal regarding pending interim (Post SCN/OIO phase) or final reward (Post OIO/ No-Appeal Phase) under these specific circumstances. Hence, the requisite data for these points may be considered as **Nil**.

6. Committee Meeting Frequency: Please provide the exact dates on which the respective Reward Committees under the CBIC framework officially convened to evaluate and clear both Interim and Final reward proposals during the Financial Years 2020-21 and 2025-26.

Reply:

Meetings of the Reward Committee are convened periodically in accordance with the regulatory framework laid down under *Circular No. 20/2015*, which mandates that such meetings be held at least once in every quarter to evaluate and consider the sanction of rewards.

If you are not satisfied with the reply given above, you may file an appeal before the Appellate Authority within 30 (Thirty) days from the date of receipt of the letter. The name, designation, address, phone number of the Appellate Authority are as under:

Shri. R. Dinakaran, Additional Commissioner of Central Tax,
O/o the Commissioner of Central Tax, Tirupati GST Commissionerate,
9/86A, Amaravathi Nagar, M.R. Palli, Tirupati-517502 Telephone No. 0877-2240474
E-mail: comm.tpt@gov.in

भवदीय /Yours sincerely,

Digitally signed by
Aswathi Sivaram

Date: 13-07-2026

19:54:25

सीपीआईओ/सहायक आयुक्त

CPIO/ASSISTANT COMMISSIONER

चीफ कमिश्नर, सेंट्रल टैक्स और कस्टम्स, विजाग को कॉपी [जानकारी के लिए AC(CPIO) को नाम से]

Copy to the Chief Commissioner of Central Tax and Customs, Vizag[By name to AC(CPIO) for information]



केन्द्रीय कर के आयुक्त का कार्यालय, तिरुपति जीएसटी आयुक्तालय,
9/86-ए, अमरावती नगर, पश्चिम चर्च, एम.आर. पाली रोड, तिरुपति -517502
OFFICE OF THE COMMISSIONER OF CENTRAL TAX, TIRUPATI GST COMMISSIONERATE,
9/86-A, AMARAVATHI NAGAR, WEST CHURCH COMPOUND, TIRUPATI - 517502

To

श्री आदर्श एन,
Shri Adarsh N,
आदर्श निलय, प्रथम मेन, तृतीय क्रॉस,
मुनेश्वरनगर, कोलार, पिन: 563101
ADARSHA NILAYA 1ST MAIN
3RDCROSS MUNESHWARNAGAR,
KOLAR, Pin: 563101,
Ph: 9741290268,
E-mail: ad04072k@gmail.com

Gentlemen,

Sub: RTI–Seeking Information under RTI Act, 2005- Application filed by Shri Adarsh N -Reg.

Kind reference is invited to your RTI Application Nos. CECVZ/R/X/26/00056/1, CECVZ/R/X/26/00057/1 & CECVZ/R/X/26/00058/1 dated 11/06/2026 regarding above subject.

2. In this connection, the information sought in the above application is furnished in respect of Hqrs, Tirupati CGST Commissionerate hereunder: -

1. Regarding year-wise and State-wise revenue collected under Direct and Indirect taxes from FY 20214-2024.

Reply:

The information sought is not available in any consolidated form in this office. Further the information pertains to multiple public offices including CBDT, CBIC, and state Governments. As per section 2(f) of the RTI Act, 2005, only such information as is available on record can be provided. / मांगी गई सूचना इस कार्यालय में किसी समेकित रूप में उपलब्ध नहीं है। साथ ही, यह सूचना CBDT, CBIC तथा विभिन्न राज्य

सरकारों सहित अनेक लोक प्राधिकरणों से संबंधित है। सूचना का अधिकार अधिनियम, 2005 की धारा 2(फ) के अनुसार केवल अभिलेखों में उपलब्ध सूचना ही प्रदान की जा सकती है।

2. Regarding total GST collected annually since, 2017 including CGST, SGST, IGST and compensation Cess paid to States/ वर्ष 2017 से प्रतिवर्ष संकलित GST, जिसमें CGST, SGST, IGST तथा राज्यों को प्रदत्त क्षतिपूर्ति उपकर शामिल है, के संबंध में।

Reply:

GST collected since 2017 is as follows: -

(Amount in Rs. Lakhs)

Period	IGST	CGST	SGST	CESS	TOTAL
FY 2017-18	13546.0013	2662.1075	3914.3222	20.5256	20142.9566
FY 2018-19	17166.8617	3496.8815	4913.4359	20.5256	25597.7047
FY 2019-20	16849.5453	4488.3085	7120.9085	22011.9241	50470.6864
FY 2020-21	138689.5067	34474.646	43749.2083	113429.5351	330342.8961
FY 2021-22	64896.4438	29012.871	37629.144	2524.875	134063.3
FY 2022-23	84952.5644	35492.315	43721.352	3109.015	167275.2
FY 2023-24	113278.765	40239.219	49586.554	3183.664	206288.2
FY 2024-25	159226.378	40629.358	50918.131	2282.99	253056.9
FY 2025-26	123190.5613	42492.753	56141.365	1166.036	222990.7

3. No. of tax evasion cases detected annually, revenue recovered and details of undisclosed foreign assets identified under the Black Money Act, 2015/ प्रतिवर्ष पता लगाए गए कर चोरी के मामलों की संख्या, वसूल की गई राजस्व राशि तथा काला धन अधिनियम, 2015 के अंतर्गत चिह्नित अघोषित विदेशी परिसंपत्तियों के विवरण के संबंध में।

Reply:

Details of Tax Evasion cases detected annually is as given below: -

FY	Total Numbers of cases	Amount Involved (in Lakhs)	Amount Recovered (in Lakhs)
2018-19	8	8303.05	7470.22
2019-20	10	1712.07	1317.96
2020-21	18	3916.15	280.62
2021-22	2	90.12	122.86
2022-23	21	2330.65	144.92
2023-24	27	10402.74	7318.77
2024-25	65	11169.24	8194.16
2025-26	53	20476.53	12819.46

Total	151	58400.55	37668.97

The details of undisclosed foreign assets identified under the Black Money Act, 2015 are not available with this particular office.

4. Revenue generated under voluntary disclosure schemes such as Income Declaration Scheme (IDS), 2016/ आय घोषणा योजना (IDS), 2016 जैसी स्वैच्छिक प्रकटीकरण योजनाओं के अंतर्गत प्राप्त राजस्व के संबंध में।

Reply: Not pertains to this office/ यह इस कार्यालय से संबंधित नहीं है।

5. Revenue collected from Customs and Excise Duties annually during FY 2014-15 to FY 2023-24 and top categories of goods contributing highest revenue under Customs / वित्तीय वर्ष 2014-15 से 2023-24 तक सीमा शुल्क एवं उत्पाद शुल्क से प्राप्त वार्षिक राजस्व तथा सर्वाधिक सीमा शुल्क राजस्व देने वाली वस्तुओं की प्रमुख श्रेणियों के संबंध में।

Reply:

Furnishing information would require collection and consolidation of data from multiple records over several Financial Years, and would disproportionately divert the resources of the public authority within the meaning of Section 7(9) of the RTI Act, 2005/ उक्त सूचना प्रदान करने हेतु अनेक अभिलेखों एवं कई वित्तीय वर्षों से आंकड़ों का संकलन एवं समेकन करना आवश्यक होगा, जिससे लोक प्राधिकरण के संसाधनों का असंगत रूप से अत्यधिक उपयोग होगा, जैसा कि सूचना का अधिकार अधिनियम, 2005 की धारा 7(9) में वर्णित है।

6. Revenue generated from deposits during demonetization and data on counterfeit currency detected pre- and post-demonetization/ विमुद्रीकरण के दौरान जमा राशियों से प्राप्त राजस्व तथा विमुद्रीकरण से पूर्व एवं पश्चात् पकड़ी गई नकली मुद्रा के आंकड़ों के संबंध में।

Reply: Not pertains to this office/ यह इस कार्यालय से संबंधित नहीं है।

7. Regarding budget and expenditure for digitization of tax platforms such as Income Tax Portal and GSTN, along with user data and issue-resolution statistics for the Income Tax e-filing portal/ आयकर पोर्टल एवं GSTN जैसे कर प्लेटफार्मों के डिजिटलीकरण हेतु बजट एवं व्यय, साथ ही उपयोगकर्ता डेटा एवं शिकायत निवारण संबंधी आंकड़ों के संबंध में।

Reply: Not pertains to this office/ यह इस कार्यालय से संबंधित नहीं है।

8. Details of tax exemptions provided to startups and MSMEs from FY 2014-15 to 2023-24 and number of startups availing benefits under Startup India Initiative/ वित्तीय वर्ष 2014-15 से 2023-24 तक स्टार्टअप एवं MSMEs को प्रदान की गई कर छूट तथा स्टार्टअप इंडिया पहल के अंतर्गत लाभ प्राप्त करने वाले स्टार्टअप की संख्या के संबंध में।

Reply: Not pertains to this office/ यह इस कार्यालय से संबंधित नहीं है।

9. Taxpayer grievances filed annually, resolution rates and average time taken for processing tax refunds/ प्रतिवर्ष दर्ज करदाता शिकायतें, उनके निवारण की दर तथा कर वापसी (Refund) के निपटान में लगने वाले औसत समय के संबंध में।

Reply:

- Data for Grievances filed by the taxpayers and the resolution rates, does not pertain to this office/ करदाताओं द्वारा दर्ज शिकायतों एवं उनके निवारण से संबंधित आंकड़े इस कार्यालय से संबंधित नहीं हैं।
- Refunds under GST are processed as per the Section 54(7) of the CGST Act, which provides that refund orders shall be issued within sixty days from the date of receipt of application complete in without having any discrepancy. Further, section 56 of the CGST Act, provides for payment of interest in cases where refund is delayed beyond the prescribed period/ GST के अंतर्गत रिफंड का निपटान CGST अधिनियम की धारा 54(7) के अनुसार किया जाता है, जिसके अंतर्गत पूर्ण एवं त्रुटिरहित आवेदन प्राप्त होने की तिथि से साठ दिनों के भीतर रिफंड आदेश जारी किया जाना अपेक्षित है। इसके अतिरिक्त, CGST अधिनियम की धारा 56 के अनुसार निर्धारित अवधि से अधिक विलंब होने की स्थिति में ब्याज भुगतान का प्रावधान है।

10. Regarding steps taken for use of AI/ML for tax compliance monitoring and fraud detection and key findings from GST audits since implementation of GST.

Reply:

Technology driven measure for compliance monitoring, risk analysis and fraud detection like / कर अनुपालन निगरानी, जोखिम विश्लेषण एवं धोखाधड़ी की पहचान हेतु प्रौद्योगिकी आधारित निम्न उपाय अपनाए जा रहे हैं।

- Data analytics for identification of suspicious transactions/ संदिग्ध लेन-देन की पहचान हेतु डेटा एनालिटिक्स।
- Risk flag-based scrutiny and verification of returns/ रिटर्न की जांच एवं सत्यापन हेतु जोखिम संकेत आधारित स्कूटनी।
- E-way bills analytics for cross verification of returns, in the process of scrutiny of returns/ रिटर्न के क्रॉस सत्यापन हेतु ई-वे बिल विश्लेषण।
- Aadhaar based authentication for registration of taxpayers/ करदाताओं के पंजीकरण हेतु आधार आधारित प्रमाणीकरण।
- System based red flagging of high-risk taxpayers/ उच्च जोखिम वाले करदाताओं की प्रणाली आधारित पहचान।

If you are not satisfied with the reply given above, you may file an appeal before the Appellate Authority within 30 (Thirty) days from the date of receipt of the letter. The name, designation, address, phone number of the Appellate Authority are as under:

Shri. R. Dinakaran, Additional Commissioner of Central Tax,
O/o the Commissioner of Central Tax, Tirupati GST Commissionerate,
9/86A, Amaravathi Nagar, M.R. Palli, Tirupati-517502 Telephone No. 0877-2240474
E-mail: comm.tpt@gov.in

भवदीय /Yours sincerely,

Digitally signed by
Aswathi Sivaram
Date: 23-06-2026
10:49:05

सीपीआईओ/सहायक आयुक्त

CPIO/ASSISTANT COMMISSIONER

चीफ कमिश्नर, सेंट्रल टैक्स और कस्टम्स, विजाग को कॉपी [जानकारी के लिए AC(CPIO) को नाम से]

Copy to the Chief Commissioner of Central Tax and Customs, Vizag [By name to AC(CPIO) for information]



केन्द्रीय कर के आयुक्त का कार्यालय, तिरुपति जीएसटी आयुक्तालय,
9/86-ए, अमरावती नगर, पश्चिम चर्च, एम.आर. पाली रोड, तिरुपति -517502
OFFICE OF THE COMMISSIONER OF CENTRAL TAX, TIRUPATI GST COMMISSIONERATE,
9/86-A, AMARAVATHI NAGAR, WEST CHURCH COMPOUND, TIRUPATI - 517502

To

श्री आदर्श एन,
Shri Adarsh N,
आदर्श निलय, प्रथम मेन, तृतीय क्रॉस,
मुनेश्वरनगर, कोलार, पिन: 563101
ADARSHA NILAYA 1ST MAIN
3RDCROSS MUNESHWARNAGAR,
KOLAR, Pin: 563101,
Ph: 9741290268,
E-mail: ad04072k@gmail.com

Gentlemen,

Sub: RTI–Seeking Information under RTI Act, 2005- Application filed by Shri Adarsh N -Reg.

Kind reference is invited to your RTI Application Nos. CECVZ/R/X/26/00056/1, CECVZ/R/X/26/00057/1 & CECVZ/R/X/26/00058/1 dated 11/06/2026 regarding above subject.

2. In this connection, the information sought in the above application is furnished in respect of Hqrs, Tirupati CGST Commissionerate hereunder: -

1. Regarding year-wise and State-wise revenue collected under Direct and Indirect taxes from FY 20214-2024.

Reply:

The information sought is not available in any consolidated form in this office. Further the information pertains to multiple public offices including CBDT, CBIC, and state Governments. As per section 2(f) of the RTI Act, 2005, only such information as is available on record can be provided. / मांगी गई सूचना इस कार्यालय में किसी समेकित रूप में उपलब्ध नहीं है। साथ ही, यह सूचना CBDT, CBIC तथा विभिन्न राज्य

सरकारों सहित अनेक लोक प्राधिकरणों से संबंधित है। सूचना का अधिकार अधिनियम, 2005 की धारा 2(फ) के अनुसार केवल अभिलेखों में उपलब्ध सूचना ही प्रदान की जा सकती है।

2. Regarding total GST collected annually since, 2017 including CGST, SGST, IGST and compensation Cess paid to States/ वर्ष 2017 से प्रतिवर्ष संकलित GST, जिसमें CGST, SGST, IGST तथा राज्यों को प्रदत्त क्षतिपूर्ति उपकर शामिल है, के संबंध में।

Reply:

GST collected since 2017 is as follows: -

(Amount in Rs. Lakhs)

Period	IGST	CGST	SGST	CESS	TOTAL
FY 2017-18	13546.0013	2662.1075	3914.3222	20.5256	20142.9566
FY 2018-19	17166.8617	3496.8815	4913.4359	20.5256	25597.7047
FY 2019-20	16849.5453	4488.3085	7120.9085	22011.9241	50470.6864
FY 2020-21	138689.5067	34474.646	43749.2083	113429.5351	330342.8961
FY 2021-22	64896.4438	29012.871	37629.144	2524.875	134063.3
FY 2022-23	84952.5644	35492.315	43721.352	3109.015	167275.2
FY 2023-24	113278.765	40239.219	49586.554	3183.664	206288.2
FY 2024-25	159226.378	40629.358	50918.131	2282.99	253056.9
FY 2025-26	123190.5613	42492.753	56141.365	1166.036	222990.7

3. No. of tax evasion cases detected annually, revenue recovered and details of undisclosed foreign assets identified under the Black Money Act, 2015/ प्रतिवर्ष पता लगाए गए कर चोरी के मामलों की संख्या, वसूल की गई राजस्व राशि तथा काला धन अधिनियम, 2015 के अंतर्गत चिन्हित अघोषित विदेशी परिसंपत्तियों के विवरण के संबंध में।

Reply:

Details of Tax Evasion cases detected annually is as given below: -

FY	Total Numbers of cases	Amount Involved (in Lakhs)	Amount Recovered (in Lakhs)
2018-19	8	8303.05	7470.22
2019-20	10	1712.07	1317.96
2020-21	18	3916.15	280.62
2021-22	2	90.12	122.86
2022-23	21	2330.65	144.92
2023-24	27	10402.74	7318.77
2024-25	65	11169.24	8194.16
2025-26	53	20476.53	12819.46

Total	151	58400.55	37668.97

The details of undisclosed foreign assets identified under the Black Money Act, 2015 are not available with this particular office.

4. Revenue generated under voluntary disclosure schemes such as Income Declaration Scheme (IDS), 2016/ आय घोषणा योजना (IDS), 2016 जैसी स्वैच्छिक प्रकटीकरण योजनाओं के अंतर्गत प्राप्त राजस्व के संबंध में।

Reply: Not pertains to this office/ यह इस कार्यालय से संबंधित नहीं है।

5. Revenue collected from Customs and Excise Duties annually during FY 2014-15 to FY 2023-24 and top categories of goods contributing highest revenue under Customs / वित्तीय वर्ष 2014-15 से 2023-24 तक सीमा शुल्क एवं उत्पाद शुल्क से प्राप्त वार्षिक राजस्व तथा सर्वाधिक सीमा शुल्क राजस्व देने वाली वस्तुओं की प्रमुख श्रेणियों के संबंध में।

Reply:

Furnishing information would require collection and consolidation of data from multiple records over several Financial Years, and would disproportionately divert the resources of the public authority within the meaning of Section 7(9) of the RTI Act, 2005/ उक्त सूचना प्रदान करने हेतु अनेक अभिलेखों एवं कई वित्तीय वर्षों से आंकड़ों का संकलन एवं समेकन करना आवश्यक होगा, जिससे लोक प्राधिकरण के संसाधनों का असंगत रूप से अत्यधिक उपयोग होगा, जैसा कि सूचना का अधिकार अधिनियम, 2005 की धारा 7(9) में वर्णित है।

6. Revenue generated from deposits during demonetization and data on counterfeit currency detected pre- and post-demonetization/ विमुद्रीकरण के दौरान जमा राशियों से प्राप्त राजस्व तथा विमुद्रीकरण से पूर्व एवं पश्चात् पकड़ी गई नकली मुद्रा के आंकड़ों के संबंध में।

Reply: Not pertains to this office/ यह इस कार्यालय से संबंधित नहीं है।

7. Regarding budget and expenditure for digitization of tax platforms such as Income Tax Portal and GSTN, along with user data and issue-resolution statistics for the Income Tax e-filing portal/ आयकर पोर्टल एवं GSTN जैसे कर प्लेटफार्मों के डिजिटलीकरण हेतु बजट एवं व्यय, साथ ही उपयोगकर्ता डेटा एवं शिकायत निवारण संबंधी आंकड़ों के संबंध में।

Reply: Not pertains to this office/ यह इस कार्यालय से संबंधित नहीं है।

8. Details of tax exemptions provided to startups and MSMEs from FY 2014-15 to 2023-24 and number of startups availing benefits under Startup India Initiative/ वित्तीय वर्ष 2014-15 से 2023-24 तक स्टार्टअप एवं MSMEs को प्रदान की गई कर छूट तथा स्टार्टअप इंडिया पहल के अंतर्गत लाभ प्राप्त करने वाले स्टार्टअप की संख्या के संबंध में।

Reply: Not pertains to this office/ यह इस कार्यालय से संबंधित नहीं है।

9. Taxpayer grievances filed annually, resolution rates and average time taken for processing tax refunds/ प्रतिवर्ष दर्ज करदाता शिकायतें, उनके निवारण की दर तथा कर वापसी (Refund) के निपटान में लगने वाले औसत समय के संबंध में।

Reply:

- Data for Grievances filed by the taxpayers and the resolution rates, does not pertain to this office/ करदाताओं द्वारा दर्ज शिकायतों एवं उनके निवारण से संबंधित आंकड़े इस कार्यालय से संबंधित नहीं हैं।
- Refunds under GST are processed as per the Section 54(7) of the CGST Act, which provides that refund orders shall be issued within sixty days from the date of receipt of application complete in without having any discrepancy. Further, section 56 of the CGST Act, provides for payment of interest in cases where refund is delayed beyond the prescribed period/ GST के अंतर्गत रिफंड का निपटान CGST अधिनियम की धारा 54(7) के अनुसार किया जाता है, जिसके अंतर्गत पूर्ण एवं त्रुटिरहित आवेदन प्राप्त होने की तिथि से साठ दिनों के भीतर रिफंड आदेश जारी किया जाना अपेक्षित है। इसके अतिरिक्त, CGST अधिनियम की धारा 56 के अनुसार निर्धारित अवधि से अधिक विलंब होने की स्थिति में ब्याज भुगतान का प्रावधान है।

10. Regarding steps taken for use of AI/ML for tax compliance monitoring and fraud detection and key findings from GST audits since implementation of GST.

Reply:

Technology driven measure for compliance monitoring, risk analysis and fraud detection like / कर अनुपालन निगरानी, जोखिम विश्लेषण एवं धोखाधड़ी की पहचान हेतु प्रौद्योगिकी आधारित निम्न उपाय अपनाए जा रहे हैं।

- Data analytics for identification of suspicious transactions/ संदिग्ध लेन-देन की पहचान हेतु डेटा एनालिटिक्स।
- Risk flag-based scrutiny and verification of returns/ रिटर्न की जांच एवं सत्यापन हेतु जोखिम संकेत आधारित स्कूटनी।
- E-way bills analytics for cross verification of returns, in the process of scrutiny of returns/ रिटर्न के क्रॉस सत्यापन हेतु ई-वे बिल विश्लेषण।
- Aadhaar based authentication for registration of taxpayers/ करदाताओं के पंजीकरण हेतु आधार आधारित प्रमाणीकरण।
- System based red flagging of high-risk taxpayers/ उच्च जोखिम वाले करदाताओं की प्रणाली आधारित पहचान।

If you are not satisfied with the reply given above, you may file an appeal before the Appellate Authority within 30 (Thirty) days from the date of receipt of the letter. The name, designation, address, phone number of the Appellate Authority are as under:

Shri. R. Dinakaran, Additional Commissioner of Central Tax,
O/o the Commissioner of Central Tax, Tirupati GST Commissionerate,
9/86A, Amaravathi Nagar, M.R. Palli, Tirupati-517502 Telephone No. 0877-2240474
E-mail: comm.tpt@gov.in

भवदीय /Yours sincerely,

Digitally signed by
Aswathi Sivaram
Date: 23-06-2026
10:49:05

सीपीआईओ/सहायक आयुक्त

CPIO/ASSISTANT COMMISSIONER

चीफ कमिश्नर, सेंट्रल टैक्स और कस्टम्स, विजाग को कॉपी [जानकारी के लिए AC(CPIO) को नाम से]

Copy to the Chief Commissioner of Central Tax and Customs, Vizag [By name to AC(CPIO) for information]



केन्द्रीय कर के आयुक्त का कार्यालय, तिरुपति जीएसटी आयुक्तालय,
9/86-ए, अमरावती नगर, पश्चिम चर्च, एम.आर. पाली रोड, तिरुपति -517502
OFFICE OF THE COMMISSIONER OF CENTRAL TAX, TIRUPATI GST COMMISSIONERATE,
9/86-A, AMARAVATHI NAGAR, WEST CHURCH COMPOUND, TIRUPATI - 517502

To
Shri ANKUSH BISWAS,
1/76 AZADGARH, REGENT PARK,
TOLLYGUNGE, KOLKATA,
West Bengal, Pin:700040
Contact: 8013831476
Mail: ankushbiswasju36@gmail.com

Gentlemen,

Sub: RTI-Seeking Information under RTI Act, 2005- Application filed by Shri ANKUSH BISWAS -Reg.

Kind reference is invited to your RTI Application No. CECVZ/R/T/26/00312 dt. 17/06/2026 regarding above subject.

2. In this connection, the information sought in the above application is furnished in respect of Hqrs, Tirupati CGST Commissionerate hereunder: -

1. Approved Work Allocation: Certified copy of the presently operative and competent-authority-approved work allocation order / duty chart / standing order separately specifying the duties assigned to: (a) Tax Assistants (GP ₹2400, Group 'C'), and (b) Executive Assistants (GP ₹4200, Group 'B' Non-Gazetted).

Reply:

It is to inform that Tirupati CGST Commissionerate is not the Competent authority to decide which type of duties should be allotted to Tax Assistants and Executive Assistants. As such, the reply to the points mentioned in the application may be treated as "Not Applicable".

2. Final Decision-Bearing Note Sheet on Functional Distinction: Certified copy of the final decision-bearing note sheet(s) (only the page(s) containing the approval/decision, not the entire correspondence file) wherein the duties, responsibilities, or functional distinctions between Tax Assistants and Executive

Assistants were determined, approved, modified, or rationalized, particularly at the time of: (a) Framing/amendment of the Recruitment Rules, and/or (b) Cadre restructuring exercises.

Reply:

It is to inform that Tirupati CGST Commissionerate is not the Competent authority to decide which type of duties should be allotted to Tax Assistants and Executive Assistants. As such, the reply to the points mentioned in the application may be treated as "Not Applicable".

3. Correspondence Between Grade Pay and Responsibilities: Certified copy of the final approval note sheet or recorded order reflecting how the higher Grade Pay (₹4200) and Group 'B' classification of Executive Assistant correspond to the duties and responsibilities attached to the post vis-à-vis Tax Assistant (GP ₹2400).

Reply:

It is to inform that Tirupati CGST Commissionerate is not the Competent authority to decide which type of duties should be allotted to Tax Assistants and Executive Assistants. As such, the reply to the points mentioned in the application may be treated as "Not Applicable".

4. Deployment Against Similar Duties: Whether any Executive Assistant is presently deployed to perform duties identical or substantially similar to those assigned to Tax Assistants. If yes, kindly provide: (a) Section/formation-wise details, and (b) Certified copy of the final approval order or decision-bearing note sheet authorizing such deployment.

Reply:

It is to inform that Tirupati CGST Commissionerate is not the Competent authority to decide which type of duties should be allotted to Tax Assistants and Executive Assistants. As such, the reply to the points mentioned in the application may be treated as "Not Applicable".

5. Supervisory / Decision-Making Authority: Certified copy of the rule/order and corresponding final decision-bearing note sheet, if any, authorizing Executive Assistants to exercise supervisory or decision-making authority over Tax Assistants.

Reply:

It is to inform that Tirupati CGST Commissionerate is not the Competent authority to decide which type of duties should be allotted to Tax Assistants and Executive Assistants. As such, the reply to the points mentioned in the application may be treated as "Not Applicable".

If you are not satisfied with the reply given above, you may file an appeal before the Appellate Authority within 30 (Thirty) days from the date of receipt of the letter. The name, designation, address, phone number of the Appellate Authority are as under:

Shri. R. Dinakaran, Additional Commissioner of Central Tax,
O/o the Commissioner of Central Tax, Tirupati GST Commissionerate,

9/86A, Amaravathi Nagar, M.R. Palli, Tirupati-517502 Telephone No. 0877-2240474

E-mail: comm.tpt@gov.in

भवदीय /Yours sincerely,

Digitally signed by

Aswathi Sivaram

Date: 15-07-2026

15:04:22

सीपीआईओ/सहायक आयुक्त

CPIO/ASSISTANT COMMISSIONER

चीफ कमिश्नर, सेंट्रल टैक्स और कस्टम्स, विजाग को कॉपी [जानकारी के लिए AC(CPIO) को नाम से]

Copy to the Chief Commissioner of Central Tax and Customs, Vizag[By name to AC(CPIO) for information]



केन्द्रीय कर के आयुक्त का कार्यालय, तिरुपति जीएसटी आयुक्तालय,
9/86-ए, अमरावती नगर, पश्चिम चर्च, एम.आर. पाली रोड, तिरुपति -517502
OFFICE OF THE COMMISSIONER OF CENTRAL TAX, TIRUPATI GST
COMMISSIONERATE,

9/86-A, AMARAVATHI NAGAR, WEST CHURCH COMPOUND, TIRUPATI - 517502
DIN: 20260555YL00007277AA

To

श्री सचिन,
Shri Sachin,
नई दिल्ली-110001
New Delhi-110001

Gentlemen,

Sub: RTI –Seeking Information under RTI Act, 2005- Application filed by Shri Sachin -Reg.

Kind reference is invited to your RTI application No. CECVZ/R/T/26/00247/1 dated 14/04/2026 regarding above subject.

In this connection, the information sought in the above application is furnished in respect of Hqrs, Tirupati CGST Commissionerate hereunder: -

1. Provide year-wise and month-wise GST collection data (CGST, SGST, IGST breakup) from 2017 to present.

Reply: Amount in Cr.

Financial Year	CGST	SGST	IGST
2017-18	26.62	39.14	135.46
2018-19	34.96	49.13	171.66
2019-20	293.66	417.92	1487.22
2020-21	362.06	460.94	1509.38
2021-22	94.58	71.56	271.16
2022-23	143.90	115.59	300.04
2023-24	151.69	181.73	352.43
2024-25	198.80	229.75	286.59
2025-26	138.93	160.65	387.47
2026-27	137.87	180.54	340.52

2. Provide state-wise GST collection data for the same period.

Reply: Not Applicable.

3. Provide sector-wise GST collection in broad categories (manufacturing, services, e-commerce, etc.).

Reply: The information sought for unable to be generated from the present BO system available.

4. Provide year-wise data on GST evasion cases detected and amount involved.

Reply:

Total Numbers of cases of Evasion of Central Excise / GST / Customs & Detected i.r.o Anti-Evasion Section, Tirupati CGST Commissionerate				
FY	Total Numbers of cases	Amount Involved (in Lakhs)	Amount Recovered (in Lakhs)	Pending For Recovery (In Lakhs)
2018-19	8	8303.05	7470.22	832.83
2019-20	10	1712.07	1317.96	394.11
2020-21	18	3916.15	280.62	3635.53
2021-22	2	90.12	122.86	-32.74
2022-23	21	2330.65	144.92	2185.73
2023-24	27	10402.74	7318.77	3083.97
2024-25	65	11169.24	8194.16	2975.08
2025-26	53	20476.53	12819.46	7657.07
TOTAL	151	58400.55	37668.97	20731.58

5. Provide amount recovered vs pending recovery in GST evasion cases (year-wise).

Reply:

Total Numbers of cases of Evasion of Central Excise / GST / Customs & Detected i.r.o Anti-Evasion Section, Tirupati CGST Commissionerate				
FY	Total Numbers of cases	Amount Involved (in Lakhs)	Amount Recovered (in Lakhs)	Pending For Recovery (In Lakhs)
2018-19	8	8303.05	7470.22	832.83
2019-20	10	1712.07	1317.96	394.11
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2023-24	27	10402.74	7318.77	3083.97
2024-25	65	11169.24	8194.16	2975.08
2025-26	53	20476.53	12819.46	7657.07
TOTAL	151	58400.55	37668.97	20731.58

6. Provide total GST notices issued annually along with broad classification (fake invoice, ITC fraud, etc.).

Reply: There are a total 199 GST Notices issued during the referred period. However, the information sought for classification unable to be identified on broad classification (fake invoice, ITC fraud, etc.).

7. Provide year-wise data on GST registrations and cancellations along with reason-wise breakup (aggregate).

Reply: Data will be furnished from the Division offices.

8. Provide total GST refunds issued and pending (year-wise).

Reply: Data will be furnished from the Division offices.

9. Provide year-wise data on fraudulent GST refund cases detected.

Reply: Data will be furnished from the Division offices.

10. Provide aggregate data on Input Tax Credit (ITC) claimed vs verified (year-wise).

Reply: The information sought for unable to be generated from the present BO system available.

11. Provide year-wise and state-wise data on sanctioned posts, filled posts, and vacant posts in GST administration (CBIC and field formations), along with category-wise breakup (Group A, B, C) in aggregate form.

Reply:

	Sanctioned Strength	Working Strength	Vacancy
Group 'A'	16	14	2
Group 'B'	131	119	12
Group 'C'	84	41	43
Total	231	174	57

If you are not satisfied with the reply given above, you may file an appeal before the Appellate Authority within 30 (Thirty) days from the date of receipt of the letter. The name, designation, address, phone number of the Appellate Authority are as under:

Shri. R .Dinakaran, Additional Commissioner of Central Tax,
O/o the Commissioner of Central Tax, Tirupati GST Commissionerate,
9/86A, Amaravathi Nagar, M.R. Palli, Tirupati-517502 Telephone No. 0877-2240474
E-mail: comm.tpt@gov.in

भवदीय /Yours sincerely,

Digitally signed by

G Anitha

Date: 13-05-2026

17:54:16

सीपीआईओ/सहायक आयुक्त

CPIO/ASSISTANT COMMISSIONER

चीफ कमिश्नर, सेंट्रल टैक्स और कस्टम्स, विजाग को कॉपी [जानकारी के लिए AC(CPIO) को नाम से]

Copy to the Chief Commissioner of Central Tax and Customs, Vizag[By name to AC(CPIO) for information]



केन्द्रीय कर के आयुक्त का कार्यालय, तिरुपति जीएसटी आयुक्तालय,
9/86-ए, अमरावती नगर, पश्चिम चर्च, एम.आर. पाली रोड, तिरुपति -517502
OFFICE OF THE COMMISSIONER OF CENTRAL TAX, TIRUPATI GST COMMISSIONERATE,
9/86-A, AMARAVATHI NAGAR, WEST CHURCH COMPOUND, TIRUPATI - 517502

To
Shri Md Aslam Ansari,
H.No.: 34/4 A colony, Near Big
Masjid Road, Kocchi, Kerala
Pin:682008
E-mail: legalauditconstruction@yahoo.com

Gentlemen,

Sub: RTI-Seeking Information under RTI Act, 2005- Application filed by Shri
Md Aslam Ansari -Reg.

Kind reference is invited to your RTI Application No. CECVZ/R/E/26/00070/1
dt. 12/06/2026 regarding above subject.

2. In this connection, the information sought in the above application is
furnished in respect of Hqrs, Tirupati CGST Commissionerate hereunder: -

1. Please provide a certified copy of the complete rules and guidelines for
granting NOC and Extension to officers and employees.

Reply: The matter is governed by the relevant service rules, instructions and
orders issued by the competent authorities from time to time. No specific record
related to "rules and guidelines for granting NOC and Extension to officers and
employees" is available with this office. No separate consolidated rules/guidelines
for grant of NOC and Extension to officers/employees are maintained in this office.

2. During the last two years how many applications for NOC and Extension were
received approved and rejected. Please provide year wise figures.

Reply: The requested information is confidential in nature and cannot be
disclosed/shared under Section 8(1) of RTI Act, 2005.

3. Please inform whether Vigilance Clearance or Integrity Verification is
mandatory before granting NOC and Extension. If yes please provide a certified
copy of the relevant instructions.

Reply: Yes, Vigilance Clearance or Integrity Verification is mandatory before granting NOC and Extension. The Vigilance Section processes requests for vigilance clearance in accordance with the extant instructions issued by the competent authorities from time to time. No separate consolidated instructions exclusively relating to grant of NOC and Extension are maintained by this office.

4. Please provide the number of complaints received during the last two years regarding irregularities favoritism undue influence or corruption in granting NOC and Extension and the action taken on such complaints.

Reply: The information may please be treated as NIL as there are no such complaints received during the last two years.

5. Please provide details of any vigilance inquiry or disciplinary proceedings initiated during the last two years in connection with irregularities in the grant of NOC and Extension without disclosing personal information exempted under the RTI Act.

Reply: The information may please be treated as NIL as there are no such vigilance inquiry or disciplinary proceedings initiated during the last two years.

6. Please inform whether any mechanism exists to prevent bribery favoritism or misuse of authority in the processing of NOC and Extension applications. If yes kindly provide a certified copy of such safeguards and instructions.

Reply: The processing of applications relating to NOC and Extension is governed by the applicable rules, instructions, procedures and the system of checks and balances prescribed by the competent authority from time to time. Such processes are subject to administrative scrutiny and decision-making by the competent authorities in accordance with the extant provisions. As regards the request for certified copies of safeguards and instructions specifically meant to prevent bribery, favouritism or misuse of authority in the processing of NOC and Extension applications, no separate record/instructions exclusively bearing such title are available in this Office.

If you are not satisfied with the reply given above, you may file an appeal before the Appellate Authority within 30 (Thirty) days from the date of receipt of the letter. The name, designation, address, phone number of the Appellate Authority are as under:

Shri. R. Dinakaran, Additional Commissioner of Central Tax,
O/o the Commissioner of Central Tax, Tirupati GST Commissionerate,
9/86A, Amaravathi Nagar, M.R. Palli, Tirupati-517502 Telephone No. 0877-2240474
E-mail: comm.tpt@gov.in

भवदीय /Yours sincerely,

Digitally signed by

Aswathi Sivaram

Date: 08-07-2026

11:22:55

सीपीआईओ/सहायक आयुक्त

CPIO/ASSISTANT COMMISSIONER

चीफ कमिश्नर, सेंट्रल टैक्स और कस्टम्स, विजाग को कॉपी [जानकारी के लिए AC(CPIO) को नाम से]

Copy to the Chief Commissioner of Central Tax and Customs, Vizag [By name to AC(CPIO) for information]



केन्द्रीय कर के आयुक्त का कार्यालय, तिरुपति जीएसटी आयुक्तालय,
9/86-ए, अमरावती नगर, पश्चिम चर्च, एम.आर. पाली रोड, तिरुपति -517502
OFFICE OF THE COMMISSIONER OF CENTRAL TAX, TIRUPATI GST
COMMISSIONERATE,
9/86-A, AMARAVATHI NAGAR, WEST CHURCH COMPOUND, TIRUPATI - 517502

DIN: 20260555YL000021742A

To
आलोक कुमार मौर्य,
ALOK KUMAR MORYA,
ग्राम वीए पोस्ट-बछवल, जिला-आजमगढ़,
Gram Va Post - Bachwal, Jila- Azamgarh,
उत्तर प्रदेश, पिन: 27620.
Uttar Pradesh, Pin:27620.

सज्जनों /Gentlemen,

विषय: RTI - RTI अधिनियम, 2005 के अंतर्गत जानकारी की मांग - श्री आलोक कुमार मौर्य द्वारा दायर आवेदन - के संबंध में।

Sub: RTI-Seeking Information under RTI Act, 2005- Application filed by Shri ALOK KUMAR MORYA -Reg.

उपर्युक्त विषय के संबंध में, आपके RTI आवेदन संख्या CECVZ/R/T/26/00242/3, दिनांक 09/04/2026 का सादर संदर्भ दिया जाता है।

Kind reference is invited to your RTI application No. CECVZ/R/T/26/00242/3 dated 09/04/2026 regarding above subject.

2. इस संबंध में, उपर्युक्त आवेदन में मांगी गई जानकारी Hqrs, तिरुपति CGST आयुक्तालय के संबंध में नीचे दी गई है: -

2. In this connection, the information sought in the above application is furnished in respect of Hqrs, Tirupati CGST Commissionerate hereunder: -

1. भारत सरकार के केन्द्रीय माल और सेवा कर (CGST) के अंतर्गत, कृपया उन सक्षम प्राधिकारियों के पदनामों का विवरण प्रदान करें, जो GeM पोर्टल के माध्यम से वाहन किराए पर लेने के हकदार हैं और जिन्हें सरकारी वाहनों का उपयोग करने की अनुमति है। उदाहरण के लिए: सहायक आयुक्त, उपायुक्त, संयुक्त आयुक्त, अतिरिक्त आयुक्त, आदि।

1. Under the Central Goods and Services Tax (CGST) of the Government of India, please provide details of the designations of competent authorities who are entitled to hire vehicles through the GeM Portal and are permitted to use

government vehicles. For example: Assistant Commissioner, Deputy Commissioner, Joint Commissioner, Additional Commissioner, etc.

उत्तर: कृपया वाहन परिनियोजन नीति, 2017 का पैरा 3 देखें।

Reply: Please see Para 3 of Vehicle Deployment Policy, 2017.

2. क्या वे अधिकारी/कर्मचारी, जो परिवहन भत्ते का लाभ उठा रहे हैं, सरकारी किराए के वाहनों का उपयोग करने के भी पात्र हैं? कृपया इस संबंध में भारत सरकार द्वारा जारी संबंधित आदेशों की एक प्रति उपलब्ध कराएं।
2. Whether officers/employees who are availing Transport Allowance are also eligible to use government hired vehicles. Kindly provide a copy of the relevant orders issued by the Government of India in this regard.

उत्तर: कृपया वाहन परिनियोजन नीति, 2017 का पैरा 3 देखें।

Reply: Please see Para 3 of Vehicle Deployment Policy, 2017

3. भारत सरकार के किसी भी कार्यालय के अधीन कार्यरत किसी अधिकारी/कर्मचारी द्वारा सरकारी या किराए के वाहनों के दुरुपयोग के मामले में, कृपया लागू CCS आचरण नियमों की एक प्रति उपलब्ध कराएं।
3. In case of misuse of government or hired vehicles by any officer/employee working under any Government of India office, kindly provide a copy of the applicable CCS Conduct Rules

उत्तर: कृपया CCS (आचरण) नियम, 1964 देखें। सरकारी या किराए पर लिए गए वाहनों का दुरुपयोग, केंद्रीय सिविल सेवा (आचरण) नियम, 1964 के नियम 3(1) के अंतर्गत आता है; यह नियम ईमानदारी, कर्तव्यनिष्ठा और उचित आचरण को अनिवार्य बनाता है। निजी उद्देश्यों के लिए सरकारी वाहनों का अनधिकृत उपयोग इन प्रावधानों और सरकारी निर्देशों का उल्लंघन है, जो ऐसे उपयोग को सख्ती से केवल सरकारी कार्यों तक ही सीमित रखते हैं।

Reply: Please see CCS (Conduct) Rules, 1964. Misuse of Government or hired vehicles is covered under Rule 3(1) of the Central Civil Services (Conduct) Rules, 1964, which mandates integrity, devotion to duty, and proper conduct. Unauthorized use of official vehicles for personal purposes violates these provisions and Government instructions that restrict such use strictly to official work.

4. क्या किसी अधिकारी/कर्मचारी द्वारा सरकारी अथवा किराए के वाहनों का अनधिकृत रूप से उपयोग करना कदाचार की श्रेणी में आता है? कृपया संबंधित नियमों/निर्देशों की एक प्रति उपलब्ध कराएं।
4. Whether the use of government or hired vehicles by any officer/employee in an unauthorized manner falls under misconduct. Kindly provide a copy of the relevant rules/instructions.

जवाब: हाँ, सरकारी या किराए पर लिए गए वाहनों का बिना अनुमति इस्तेमाल करना दुराचार माना जाता है। यह CCS (आचरण) नियम, 1964 के नियम 3 का उल्लंघन है, और इसके परिणामस्वरूप CCS (CCA) नियम, 1965 के तहत अनुशासनात्मक कार्रवाई की जा सकती है।

Reply: Yes, unauthorized use of Government or hired vehicles is treated as misconduct. It violates Rule 3 of the CCS (Conduct) Rules, 1964, and can lead to disciplinary action under the CCS (CCA) Rules, 1965.

5. यदि किसी अधिकारी/कर्मचारी के विरुद्ध कोई जाँच लंबित है, तो कृपया उसका विवरण तथा विजिलेंस क्लीयरेंस (Vigilance Clearance) से संबंधित नियमों की एक प्रति उपलब्ध कराएँ।
5. If any inquiry is pending against an officer/employee, kindly provide details and a copy of the rules related to Vigilance Clearance.

उत्तर: विजिलेंस क्लीयरेंस, कार्मिक और प्रशिक्षण विभाग तथा केंद्रीय सतर्कता आयोग के दिशानिर्देशों द्वारा नियंत्रित होता है। यदि कोई जांच लंबित है, कोई GEXCOM/VIG/MISC/368/2025-VIG-O/o COMMR-CGST-TIRUPATI I/4108087/2026 आरोप-पत्र जारी किया गया है, कर्मचारी निलंबित है, या कोई सतर्कता जांच चल रही है, तो इसे रोक दिया जाता है।

Reply: Vigilance Clearance is governed by the Department of Personnel and Training and the Central Vigilance Commission guidelines. It is withheld if an inquiry is pending, a GEXCOM/VIG/MISC/368/2025-VIG-O/o COMMR-CGST-TIRUPATI I/4108087/2026 charge sheet has been issued, the employee is under suspension, or a vigilance investigation is ongoing.

6. यदि किसी अधिकारी/कर्मचारी के पास विजिलेंस क्लीयरेंस नहीं है, तो कृपया इसके पदोन्नति पर पड़ने वाले प्रभाव से संबंधित विवरण और नियमों की प्रतियां उपलब्ध कराएँ।
6. If an officer/employee does not have Vigilance Clearance, kindly provide details and copies of rules regarding its impact on promotions.

जवाब: यदि किसी अधिकारी/कर्मचारी के पास विजिलेंस क्लीयरेंस नहीं है, तो उनका प्रमोशन कार्मिक और प्रशिक्षण विभाग (DoPT) के "सील्ड कवर प्रक्रिया" संबंधी निर्देशों के अनुसार नियंत्रित किया जाता है। ऐसे मामलों में, विभागीय प्रमोशन समिति की सिफारिशों को एक सील्ड कवर में रखा जाता है और जब तक अनुशासनात्मक या विजिलेंस कार्यवाही पूरी नहीं हो जाती, तब तक उन पर कोई कार्रवाई नहीं की जाती। प्रमोशन केवल तभी दिया जाता है जब कर्मचारी बाद में दोषमुक्त हो जाता है; अन्यथा, CCS (CCA) नियम, 1965 के अनुसार इसे अस्वीकार कर दिया जाता है।

Reply: If an officer/employee does not have Vigilance Clearance, their promotion is regulated as per the Department of Personnel and Training (DoPT) instructions on the "Sealed Cover Procedure". In such cases, the recommendations of the Departmental Promotion Committee are kept in a sealed cover and are not acted upon until the conclusion of the disciplinary or vigilance proceedings. Promotion is granted only if the employee is subsequently exonerated; otherwise, it is denied in accordance with the CCS (CCA) Rules, 1965.

7. कृपया भारत सरकार के अधीनस्थ कार्यालयों—जैसे CBIC, CBDT, AG कार्यालय, जिला न्यायालय और माननीय उच्च न्यायालयों—में Steno Grade-I और Steno Grade-II की भर्ती प्रक्रिया से संबंधित नियमों की प्रतियों के साथ जानकारी प्रदान करें।
7. Kindly provide information along with copies of rules regarding the recruitment process of Steno Grade-I and Steno Grade-II in subordinate offices of the Government of India such as CBIC, CBDT, AG Office, District Courts, and Hon'ble High Courts.

उत्तर: तिरुपति CGST कमिश्नरेट पर यह लागू नहीं है; क्योंकि Steno Grade-I और Steno Grade-II के संबंध में भर्ती प्रक्रिया का कार्य कैडर कंट्रोलिंग अथॉरिटी (CCA), हैदराबाद द्वारा किया जा रहा है।

Reply: Not applicable to Tirupati CGST Commissionerate; as the recruitment process in respect of Steno Grade-I and Steno Grade-II is being dealt by the Cadre Controlling Authority (CCA), Hyderabad.

8. कृपया संबंधित नियमों और प्रतियों सहित यह सूचित करें कि भारत सरकार द्वारा, विशेष रूप से CGST मुख्य आयुक्त/प्रधान कार्यालय, दिल्ली के अंतर्गत, Steno Grade-I और Steno Grade-II की भर्ती किस उद्देश्य और किन कर्तव्यों के लिए की जाती है।
8. Kindly inform, with supporting rules and copies, the purpose and duties for which Steno Grade-I and Steno Grade-II are recruited by the Government of India, particularly under the CGST Chief Commissioner/Principal Office, Delhi.

उत्तर: तिरुपति CGST कमिश्नरेट पर यह लागू नहीं है; क्योंकि Steno Grade-I और Steno Grade-II के संबंध में भर्ती प्रक्रिया का कार्य कैडर कंट्रोलिंग अथॉरिटी (CCA), हैदराबाद द्वारा किया जा रहा है।

Reply: Not applicable to Tirupati CGST Commissionerate; as the recruitment process in respect of Steno Grade-I and Steno Grade-II is being dealt by the Cadre Controlling Authority (CCA), Hyderabad.

9. यदि किसी अधिकारी/कर्मचारी का स्थानांतरण CGHS स्टेशन से किसी Non-CGHS स्टेशन पर हो जाता है, तो वह अधिकतम कितनी अवधि तक CGHS सुविधाओं का लाभ उठा सकता है? कृपया भारत सरकार के संबंधित आदेशों/निर्देशों की प्रतियां उपलब्ध कराएं।
9. If an officer/employee is transferred from a CGHS station to a Non-CGHS station, what is the maximum period for which CGHS facilities can be availed? Kindly provide copies of the relevant Government of India orders/instructions.

उत्तर: तिरुपति CGST कमिश्नरेट, Non-CGHS सुविधा के अंतर्गत आता है। इसलिए, उक्त बिंदु के संबंध में उत्तर 'लागू नहीं' है।

Reply: Tirupati CGST Commissionerate comes under Non CGHS facility. Therefore the reply for the said point is Not applicable.

यदि आप ऊपर दिए गए जवाब से संतुष्ट नहीं हैं, तो आप पत्र प्राप्त होने की तारीख से 30 (तीस) दिनों के भीतर अपीलीय प्राधिकारी के समक्ष अपील दायर कर सकते हैं। अपीलीय प्राधिकारी का नाम, पदनाम, पता और फ़ोन नंबर इस प्रकार है:

If you are not satisfied with the reply given above, you may file an appeal before the Appellate Authority within 30 (Thirty) days from the date of receipt of the letter. The name, designation, address, phone number of the Appellate Authority are as under:

श्री. आर. दिनाकरन, अतिरिक्त आयुक्त, केंद्रीय कर,
केंद्रीय कर आयुक्त, तिरुपति जीएसटी आयुक्तालय का कार्यालय,
9/86 ए, अमरावती नगर, एम.आर. पल्ली, तिरुपति-517502 टेलीफोन नंबर 0877-2240474 ई-
मेल: comm.tpt@gov.in

Shri. R .Dinakaran, Additional Commissioner of Central Tax,
O/o the Commissioner of Central Tax, Tirupati GST Commissionerate,
9/86A, Amaravathi Nagar, M.R. Palli, Tirupati-517502 Telephone No. 0877-2240474

E-mail: comm.tpt@gov.in

इस दस्तावेज़ के हिंदी या अंग्रेज़ी संस्करण में किसी भी लिपिकीय या मुद्रण संबंधी त्रुटि की स्थिति में, सभी प्रयोजनों के लिए अंग्रेज़ी संस्करण ही मान्य होगा।

In case of any clerical or typographical error in the Hindi or English version of this document, the English version shall prevail for all intents and purposes.

भवदीय /Yours sincerely,

Digitally signed by
G Anitha
Date: 08-05-2026
14:23:13

सीपीआईओ/सहायक आयुक्त
CPIO/ASSISTANT COMMISSIONER

चीफ कमिश्नर, सेंट्रल टैक्स और कस्टम्स, विजाग को कॉपी [जानकारी के लिए AC(CPIO) को नाम से]

Copy to the Chief Commissioner of Central Tax and Customs, Vizag[By name to AC(CPIO) for information]



केन्द्रीय कर के आयुक्त का कार्यालय, तिरुपति जीएसटी आयुक्तालय,
9/86-ए, अमरावती नगर, पश्चिम चर्च, एम.आर. पाली रोड, तिरुपति -517502
OFFICE OF THE COMMISSIONER OF CENTRAL TAX, TIRUPATI GST
COMMISSIONERATE,

9/86-A, AMARAVATHI NAGAR, WEST CHURCH COMPOUND, TIRUPATI - 517502
DIN: 20260555YL0000002E4B

To
श्री संतोष एस खाबिया - सलाहकार। देवेन्द्र सबदरा
Shri Santosh S Khabiya - Adv. Devendra Sabdra,
सी 18 अरिहंत नगर, सिंधी कॉलोनी
C 18 Arihant Nagar, Sindhi Colony,
जालना रोड जैन मंदिर के पास,
Jalna Road near Jain Temple,
औरंगाबाद, पिन:431001
Aurangabad, Pin:431001
Gentlemen,

Sub: RTI-Seeking Information under RTI Act, 2005- Application filed by Shri
Santosh S Khabiya - Adv. Devendra Sabdra -Reg.

Kind reference is invited to your RTI application No.
CECVZ/R/T/26/00246/3 dated 13.04.2026 regarding above subject.

2. In this connection, the information sought in the above application is
furnished in respect of Hqrs, Tirupati CGST Commissionerate hereunder: -

SECTION A: CCTV SURVEILLANCE SYSTEM – PAN-INDIA DISCLOSURES

[This section invokes Section 2(f) read with the rulings in Assem Takyar v. CPIO, Supreme Court of India and Punjab State Information Commission vs. SSP Fazilka (2023), holding CCTV footage as "information" under the RTI Act]

1. CCTV Footage Retention Periods:

Provide a comprehensive, formation-wise statement of the data retention policy/practice for CCTV footage across:

- All CGST Commissionerate offices
- All DGGI Zonal/Sub-Zonal offices
- All Preventive Units and Anti-Evasion Wings
- All Customs Houses/ICD/airport formations

Specifically state, for each formation:

- The number of days or months for which footage is routinely stored and backed up
- Whether storage is automatic overwrite or manual archive-based

- Whether footage is stored on local DVR/NVR or centralized server
- The oldest date for which CCTV footage is currently available and backed up in each formation as on the date of this application

Reply : It is informed that no CCTV cameras/surveillance system are installed in this office. Hence, the information sought is not available.

2. Audio-Visual Functionality Status

Provide formation-wise confirmation of the following:

- Whether CCTV cameras installed are equipped with audio recording capability as mandated by the Hon'ble Supreme Court in *Paramvir Singh Saini v. Baljit Singh & Others* (2021) 1 SCC 184 regarding surveillance in public offices
- In formations where audio recording is not available or inoperative, provide:
 - The specific reasons for non-compliance with the Supreme Court directive
 - The dates when such systems last functioned with audio
 - Copies of any maintenance logs, defect registers, or communications regarding audio malfunction
 - Details of any action taken to restore audio recording

Reply: It is informed that no CCTV cameras/surveillance system are installed in this office. Hence, the information sought is not available.

3. System Logs and Deletion Records

Provide formation-wise:

- Copies of any system logs, deletion registers, or maintenance records showing when CCTV footage is overwritten or deleted from the system
- Confirmation of whether any written orders or instructions exist regarding minimum or maximum retention of CCTV footage across CBEC formations, along with copies of such orders if they exist

Reply: It is informed that no CCTV cameras/surveillance system are installed in this office. Hence, the information sought is not available.

4. Tampering and Non-Functioning Disclosure

Provide formation-wise for the period 01.01.2025 to date:

- The periods or dates when CCTV systems were non-functional, whether partially or completely
- The periods or dates when audio recording was disabled or non-functional
- Details of any incidents or complaints regarding tampering of CCTV systems
- Whether any FIR, DJE, or inquiry was initiated regarding such non-functioning or tampering

Reply: It is informed that no CCTV cameras/surveillance system are installed in

this office. Hence, the information sought is not available.

SECTION B: PROACTIVE DISCLOSURE COMPLIANCE UNDER SECTION 4(1)(B)

[This section relies on DoPT guidelines on suo motu disclosure and the ruling in CIC/SA/A/2014/000173 regarding website-based information]

1. Website Disclosure of CCTV Information:

Under Section 4(1)(b) read with DoPT O.M. dated 15.04.2013 (para on suo motu disclosure of surveillance-related information):

- Provide the exact URL or webpage links where information regarding CCTV surveillance systems (including number of cameras, locations, retention policy, audio functionality status) is proactively disclosed on the official websites of:
 - CBEC or Central Board of Indirect Taxes
 - DGGI (Headquarters)
 - At least 10 major CGST Commissionerates including Mumbai, Delhi, Chennai, Kolkata, Bengaluru, Ahmedabad, Pune, Lucknow, Guwahati, and Nashik
- If such information is not proactively disclosed, provide the reasons for non-compliance with Section 4(1)(b) read with the guidelines

Reply: It is informed that no CCTV cameras/surveillance system are installed in this office. Hence, the information sought is not available.

2. Citizens' Charter and Visitor Handling:

Under Section 4(1)(b) regarding Citizens' Charter:

- Provide copies of the Citizens' Charter or Visitor Handling Protocol applicable to visitors entering CGST and DGGI offices
- Specifically disclose the procedure and guidelines regarding:
 - Collection of identity proofs from visitors including Aadhaar
 - Recording of visitor entry and exit in registers with reason for the visit
 - Escorting of visitors within office premises
 - Meeting procedures with officers
- If any circular or office memorandum governs these procedures, provide copies of such circulars

Reply: Please visit the given link for the information sought

https://vizagcustoms.gov.in/Notices/Public/Citizen_Charter.pdf.

SECTION C: AADHAAR COLLECTION – CIRCULARS, REASONS, AND PRACTICES

1. Circulars and Orders Regarding Aadhaar Collection:

Provide copies of all circulars, office memoranda, instructions, or guidelines issued by CBEC, DGGI, or CGST formations (whether headquarters or field formations) from 01.01.2020 to date regarding:

- Collection of Aadhaar card copies or photocopies from visitors or assesseees
- The circumstances under which Aadhaar is mandatorily collected
- The legal basis or statutory provision cited for such collection
- Storage and disposal of Aadhaar copies so collected

Reply: Nil

2. Formation-wise Data on Aadhaar Collection:

Provide formation-wise for all CGST Commissionerates and DGGI zones a statement showing:

- The total number of visitors from April 2025 to September 2025 from whom Aadhaar copies were collected
- The purpose or reason recorded for such collection, categorized as entry pass, application filing, investigation, or other purposes
- Whether any written acknowledgment was issued for such Aadhaar collection
- The period for which such Aadhaar copies are retained
- The mechanism for destruction or disposal of such copies after the retention period

Reply: Nil

3. Uniformity of Practice Across Formations:

Provide pan-India confirmation of the following:

Whether the practice of collecting Aadhaar copies is uniform across all formations or varies from office to office

If Aadhaar is collected in some formations but not others, the rationale for such inconsistency

Copies of any complaints or RTI applications received regarding mandatory Aadhaar collection across CBEC formations

Reply: Nil

SECTION D: INVESTIGATION-RELATED DISCLOSURES AND SECTION 8(1)(H)

[This section relies on the Delhi High Court ruling in Bhagat Singh v. CIC and the Principles in Dharambir Khattar v. CBI regarding burden of proof under Section 8(1)(h)]

1. Guidelines on Invocation of Section 8(1)(h):

Provide copies of any:

- Circulars or guidelines issued to CPIOs regarding application of Section 8(1)(h) exemption
- Training materials or manuals for CPIOs on handling exemption claims
- Any review mechanism to ensure Section 8(1)(h) is not invoked mechanically

Reply: Nil

2. Data on Section 8(1)(h) Denials for the Year 2025:

Provide formation-wise for all CGST and DGGI formations data for the calendar year 2025 on:

- The number of RTI applications where information was denied or partially denied citing Section 8(1)(h)
- The number of first appeals where such denial was upheld or reversed
- The number of CIC orders where such denial was found unsustainable or mechanical
- The names and designations of CPIOs against whom CIC imposed penalties under

Section 20 for wrongful invocation of Section 8(1)(h)

Reply: Nil

SECTION E: TECHNICAL AND PROCEDURAL INFORMATION

1. Visitor Entry Registers:

Provide information regarding visitor entry registers maintained in CBEC/CGST/DGGI offices:

- The prescribed preservation period for visitor entry registers
- Whether such registers are maintained physically, digitally, or both
- The policy regarding destruction/weeding out of old visitor registers
- Whether any centralized database exists for visitor management across formations

Reply: It is informed that the information sought pertains to the GST records of a third party. Such information is treated as “personal information” and the same is exempt from disclosure under section 8(1)(j) of the RTI Act 2005.

2. Email Communications as Official Record:

State the policy and practice regarding:

- Preservation of official email communications relating to investigations, summons, RTI replies, and administrative actions
- The retention period for such official email records
- Whether email backups are maintained centrally or locally
- The authority responsible for maintenance and retrieval of such records

Reply: The office e mails are maintained and preserved digitally by National Informatics Centre.

3. Compliance with Record Retention Rules:

Provide copies of:

- The applicable record retention schedule/manual followed by CBEC/CGST/DGGI formations
- Circulars or standing orders governing preservation/destruction of:
 - CCTV footage
 - Visitor registers
 - Aadhaar copies
 - Investigation-related records
 - Electronic communications
- Any audit reports or inspections conducted regarding compliance with record retention requirements from 01.01.2023 onwards

Reply: Nil

If you are not satisfied with the reply given above, you may file an appeal before the Appellate Authority within 30 (Thirty) days from the date of receipt of the letter. The name, designation, address, phone number of the Appellate Authority are as

under:

Shri. R .Dinakaran, Additional Commissioner of Central Tax,
O/o the Commissioner of Central Tax, Tirupati GST Commissionerate,
9/86A, Amaravathi Nagar, M.R. Palli, Tirupati-517502 Telephone No. 0877-2240474
E-mail: comm.tpt@gov.in

भवदीय /Yours sincerely,
Digitally signed by
G Anitha
Date: 12-05-2026
16:09:13

सीपीआईओ/सहायक आयुक्त
CPIO/ASSISTANT COMMISSIONER

चीफ कमिश्नर, सेंट्रल टैक्स और कस्टम्स, विजाग को कॉपी [जानकारी के लिए AC(CPIO) को नाम से]

Copy to the Chief Commissioner of Central Tax and Customs, Vizag [By name to AC(CPIO) for information]



केन्द्रीय कर के आयुक्त का कार्यालय, तिरुपति जीएसटी आयुक्तालय,
9/86-ए, अमरावती नगर, पश्चिम चर्च, एम.आर. पाली रोड, तिरुपति -517502
OFFICE OF THE COMMISSIONER OF CENTRAL TAX, TIRUPATI GST COMMISSIONERATE,
9/86-A, AMARAVATHI NAGAR, WEST CHURCH COMPOUND, TIRUPATI - 517502

To
Shri RAJESH DHANDA,
19 A, KITCHLU NAGAR,
LUDHIANA, Punjab, Pin:141001
Ph: 9815813955,
E-mail: rajeshexports2018@gmail.com

Gentlemen,

Sub: RTI-Seeking Information under RTI Act, 2005- Application filed by Shri RAJESH DHANDA -Reg.

Kind reference is invited to your RTI Application No. CECVZ/R/T/26/00304/1 dated 10/06/2026 regarding above subject.

2. In this connection, the information sought in the above application is furnished in respect of Hqrs, Tirupati CGST Commissionerate hereunder: -

Q.1 Commissionerate-wise / Zonal Unit-wise Tenure Category Data: Total number of officers posted at sensitive posts (anti-evasion / preventive / intelligence / investigation charges) at each of the 295 Customs Commissionerates, CGST Commissionerates, DRI Zonal Units, and DGGI Zonal Units Pan-India on deputation or loan basis as on 06.06.2026, classified in the following categories:

Category A More than 2 years: CVC 2/3-year rotation trigger.

Category B More than 5 years: DoPT 2010 OM Para 8.3.1(iii) absolute bar category.

Category C More than 7 years: DoPT 2016 OM Para 5 absolute prohibition category.

Commissionerate-wise / Zonal Unit-wise aggregate counts only. No individual names required.

Reply: The information called for may be treated as NIL as there are no such officers on deputation or loan basis as on 06.06.2026 posted in Tirupati Commissionerate.

Q.2 CVC Sensitive Post Identification: Certified copy of the most recent exercise conducted by CBIC's Chief Vigilance Officer identifying sensitive posts across all 295 CBIC formations per CVC Circulars dated 11.09.2013 and 25.10.2022, and the formation-wise compliance report submitted by CBIC CVO to CVC.

Reply: The requested information is confidential in nature and cannot be disclosed/shared under section 8(1) of RTI Act, 2005.

Q.3 Certified Copies of All Retention Records Categories B and C: Certified copies of all records, file notings, correspondence, approvals, instructions, exemptions, permissions, administrative directions, orders, notifications or Gazette Notifications whether existing, archived, superseded or currently in force by which officers in Category B and Category C have been retained at sensitive posts beyond 5 years and 7 years respectively across all 295 CBIC formations, including:

- (a) Certified copies of specific approval of Finance Minister / Minister of State for Finance for each extension beyond 5 years - Commissionerate-wise / Zonal Unit-wise - Category B and C.
- (b) Certified copy of any general or blanket FM/MOS approval - if any - relied upon in lieu of individual specific approvals.
- (c) Certified copies of NOC of lending authority, UPSC/ACC approvals, and DoPT prior concurrence for relaxation - Commissionerate-wise.
- (d) Certified copy of any Gazette Notification amending Recruitment Rules permitting extension beyond 7 years - formation-wise.
- (e) Certified copy of any order, notification, or instrument whether existing, archived, superseded or currently in force - under which any Commissioner, HOD, ADG, or DG of CBIC claims authority to not comply with or override the DoPT OM's on deputation tenure.
- (f) Certified copy of any disciplinary action or notice initiated for unlawful retention beyond prescribed ceilings at any of the 295 formations.

Reply: The requested information is confidential in nature and cannot be disclosed/shared under section 8(1) of RTI Act, 2005.

Q.4 FM/MOS Approvals: The Core National Exchequer and USD 5 Trillion Economy Question: As per DoPT OM No. F.2/6/2016-Estt. (Pay-II) dated 17.02.2016 Para 3, extension of deputation tenure beyond 5 years mandatorily requires the specific approval of the finance minister or Minister of State for Finance. In the larger interest of the Republic of Bharat, the Hon'ble PM's USD 5 Trillion Economy vision, and protection of the national exchequer:

- (a) Certified copies of all specific approvals of Finance Minister / Minister of State for Finance granted for extension of deputation/loan tenure beyond 5 years at any of the 295 CBIC formations - Commissionerate-wise / Zonal Unit-wise - Category B and C - for the period 2015 to 06.06.2026.
- (b) Certified copy of any general or blanket FM/MOS approval - if any - relied upon in lieu of individual specific approvals.
- (c) Certified copies of repatriation notices issued to officers in Category B and C, and correspondence sent to lending authorities regarding tenure expiry -

formation-wise - for the period 2019 to 06.06.2026.

Reply: It is informed that, as per the records available with Tirupati GST Commissionerate, no officer has been retained on deputation/loan basis beyond the prescribed tenure requiring approval of the Finance Minister/Minister of State for Finance.

- (a) No specific approval of the Finance Minister/Minister of State for Finance for extension of deputation/loan tenure beyond five years is available in this Commissionerate.
- (b) No general or blanket approval of the Finance Minister/Minister of State for Finance, as referred to in the query, is available in this Commissionerate.
- (c) Since no such cases of retention beyond the prescribed tenure exist in this Commissionerate, no repatriation notices or correspondence with lending authorities, as sought, are available.

If you are not satisfied with the reply given above, you may file an appeal before the Appellate Authority within 30 (Thirty) days from the date of receipt of the letter. The name, designation, address, phone number of the Appellate Authority are as under:

Shri. R. Dinakaran, Additional Commissioner of Central Tax,
O/o the Commissioner of Central Tax, Tirupati GST Commissionerate,
9/86A, Amaravathi Nagar, M.R. Palli, Tirupati-517502 Telephone No. 0877-2240474
E-mail: comm.tpt@gov.in

भवदीय /Yours sincerely,
Digitally signed by
Aswathi Sivaram
Date: 07-07-2026
15:13:41

सीपीआईओ/सहायक आयुक्त
CPIO/ASSISTANT COMMISSIONER

चीफ कमिश्नर, सेंट्रल टैक्स और कस्टम्स, विजाग को कॉपी [जानकारी के लिए AC(CPIO) को नाम से]

Copy to the Chief Commissioner of Central Tax and Customs, Vizag [By name to AC(CPIO) for information]



केन्द्रीय कर के आयुक्त का कार्यालय, तिरुपति जीएसटी आयुक्तालय,
9/86-ए, अमरावती नगर, पश्चिम चर्च, एम.आर. पाली रोड, तिरुपति -517502
OFFICE OF THE COMMISSIONER OF CENTRAL TAX, TIRUPATI GST COMMISSIONERATE,
9/86-A, AMARAVATHI NAGAR, WEST CHURCH COMPOUND, TIRUPATI - 517502

To

श्री रमेश चंद्र गर्ग,
Shri Ramesh Chandra Garg,
बी 19, प्रीत विहार,
दिल्ली, Pin:110092
B-19, Preet Vihar,
Delhi- Pin: 110092
Contact: 9810027027
Mail: ramesh_garg@hotmail.com

महोदय/
Gentlemen,

विषय: सूचना का अधिकार अधिनियम, 2005 के अंतर्गत सूचना प्राप्त करने बाबत - रमेश चंद्र गर्ग द्वारा प्रस्तुत आवेदन - संबंधी।
Sub: RTI-Seeking Information under RTI Act, 2005- Application filed by Ramesh Chandra Garg -Reg.

उपरोक्त विषयक आपके आरटीआई आवेदन संख्या RTI Application No.
CECVZ/R/T/26/00311/1, CECVZ/R/X/26/00059/1, CECVZ/R/X/26/00060/1,
CECVZ/R/X/26/00061/1, CECVZ/R/X/26/00062/1, CECVZ/R/X/26/00063/1,
CECVZ/R/X/26/00064/1, CECVZ/R/X/26/00065/1, CECVZ/R/X/26/00066/1,
CECVZ/R/X/26/00067/1, CECVZ/R/X/26/00068/1, CECVZ/R/X/26/00069/1,
CECVZ/R/X/26/00070/1, CECVZ/R/X/26/00071/1, CECVZ/R/X/26/00072/1, &
CECVZ/R/X/26/00073/1 दिनांक 15/06/2026 के संदर्भ में निवेदन है कि। /

Kind reference is invited to your RTI Application No.
CECVZ/R/T/26/00311/1, CECVZ/R/X/26/00059/1, CECVZ/R/X/26/00060/1,
CECVZ/R/X/26/00061/1, CECVZ/R/X/26/00062/1, CECVZ/R/X/26/00063/1,
CECVZ/R/X/26/00064/1, CECVZ/R/X/26/00065/1, CECVZ/R/X/26/00066/1,
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CECVZ/R/X/26/00070/1, CECVZ/R/X/26/00071/1, CECVZ/R/X/26/00072/1, &
CECVZ/R/X/26/00073/1 dt. 15/06/2026 regarding above subject.

2. इस संबंध में, उपर्युक्त आवेदन में मांगी गई सूचना मुख्यालय, तिरुपति सीजीएसटी आयुक्तालय के संबंध में निम्नानुसार उपलब्ध कराई जाती है:

In this connection, the information sought in the above application is

furnished in respect of Hqrs, Tirupati CGST Commissionerate hereunder: -

1. फर्जी कंपनी (नकली कंपनी) अस्तित्वहीन कंपनी के द्वारा इकट्ठा किया रेवेन्यू किस आधार पर सेंट्रल या और स्टेट गवर्नमेंट्स के जीएसटी डिपार्टमेंट, भारतीय आम लोगों से डिमांड कर सकती है जबकि फर्जी कंपनी (नकली कंपनी) अस्तित्वहीन कंपनी लेने देने के समय अस्तित्व में होती है, / On what basis can the GST Departments of the Central Government or State Governments demand GST revenue from ordinary Indian citizens when such revenue was collected by a fake company (bogus company) or a non-existent company, even though the fake/non-existent company was apparently in existence at the time of the transaction?

Reply:

जीएसटी कानूनों के अंतर्गत, जहाँ कहीं लागू हो, प्रत्येक प्रकरण के तथ्यों एवं परिस्थितियों के आधार पर तथा केंद्रीय वस्तु एवं सेवा कर अधिनियम, 2017, उसके अधीन बनाए गए नियमों एवं अन्य लागू विधिक प्रावधानों के अनुरूप मांग निर्धारित की जाती है।

प्रश्न का शेष भाग एक काल्पनिक स्थिति के संबंध में विधिक व्याख्या/मत की अपेक्षा करता है। सूचना का अधिकार अधिनियम, 2005 की धारा 2(च) [Section 2(f)] के अनुसार, केंद्रीय लोक सूचना अधिकारी (CPIO) केवल अभिलेखों में उपलब्ध सूचना प्रदान करने के लिए बाध्य है तथा वह विधिक मत, व्याख्या अथवा काल्पनिक प्रश्नों के उत्तर प्रदान करने के लिए बाध्य नहीं है। अतः, सूचना का अधिकार अधिनियम, 2005 की धारा 2(च) के अंतर्गत इस संबंध में उपलब्ध कराए जाने योग्य कोई अतिरिक्त सूचना इस कार्यालय के अभिलेखों में उपलब्ध नहीं है।/

Any demand under the GST laws, wherever applicable, is raised in accordance with the provisions of the Central Goods and Services Tax Act, 2017, the rules made thereunder, and other applicable laws, based on the facts and circumstances of each case.

The remaining part of the query seeks a legal interpretation of a hypothetical situation. Under Section 2(f) of the Right to Information Act, 2005, a CPIO is required to provide information as available on record and is not obliged to furnish legal opinions, interpretations or answers to hypothetical queries. Accordingly, no further information is available under Section 2(f) of the RTI Act, 2005.

2. भारतीय आम लोग, फर्जी कंपनी (नकली कंपनी) अस्तित्वहीन कंपनी को, धोखाधड़ी से बचाने के लिए, सेंट्रल एंड स्टेट गवर्नमेंट्स के जीएसटी डिपार्टमेंट, ने सन 2017 से आज तक, क्या क्या कदम उठाये हैं उनका पूरा विवरण दे. / To protect ordinary Indian citizens from fraud committed by fake companies (bogus companies) or non-existent companies, what measures have the GST Departments of the Central and State Governments taken from 2017 till today? Please provide complete details.

Reply:

फर्जी/बोगस/अस्तित्वहीन कंपनियों द्वारा किए जाने वाले धोखाधड़ीपूर्ण कार्यों की रोकथाम हेतु केंद्रीय एवं राज्य जीएसटी विभागों द्वारा निम्नलिखित उपाय किए गए हैं:

- डेटा एनालिटिक्स एवं कृत्रिम बुद्धिमत्ता (AI) आधारित जोखिम-आधारित पंजीकरण प्रक्रिया लागू की गई है, जिसके माध्यम से संदिग्ध आवेदनों की पहचान की जाती है।
- नए जीएसटी पंजीकरणों के लिए आधार प्रमाणीकरण (Aadhaar

Authentication) एवं बायोमेट्रिक सत्यापन अनिवार्य किया गया है।

- फर्जी जीएसटीआईएन (GSTIN) के भौतिक सत्यापन एवं निरस्तीकरण हेतु समय-समय पर विशेष अभियान संचालित किए गए हैं।
- ई-वे बिल (e-Way Bill) एवं ई-इनवॉइस (e-Invoicing) प्रणाली के माध्यम से अधिक सख्त जांच एवं निगरानी व्यवस्था लागू की गई है।
- आयकर विभाग, रजिस्ट्रार ऑफ कंपनीज़ (ROC) तथा बैंकों के साथ समन्वय बढ़ाकर आवेदकों के सत्यापन की प्रक्रिया को सुदृढ़ किया गया है।
- करदाताओं को अपने आपूर्तिकर्ताओं से इनपुट टैक्स क्रेडिट (ITC) का दावा करते समय समुचित सावधानी (Due Diligence) बरतने संबंधी दिशा-निर्देश जारी किए गए हैं।

उपरोक्त उपाय प्रणालीगत सुधारों एवं क्षेत्रीय सत्यापन अभियानों के माध्यम से निरंतर आधार पर लागू किए जा रहे हैं। /

The Central and State GST Departments have taken the following measures to prevent fraud by fake/bogus/non-existent companies:

- Introduced risk-based registration process using data analytics and AI to flag suspicious applications.
- Made Aadhaar authentication and biometric verification mandatory for new registrations.
- Conducted multiple special drives for physical verification and cancellation of fake GSTINs.
- Implemented stricter checks through e-Way Bill and e-Invoicing systems.
- Enhanced coordination with Income Tax, ROC, and banks for verification of applicants.
- Issued guidelines advising taxpayers to exercise due diligence while claiming ITC from suppliers.

These measures are implemented on a continuous basis through system improvements and field verification drives.

3, क्या फर्जी कंपनी (नकली कंपनी) अस्तित्वहीन कंपनी के मालिक, भागीदार, निर्देशक, कंपनी आदि भारत के एक राज्य में फर्जी कंपनी (नकली कंपनी) अस्तित्वहीन कंपनी होने के बावजूद, भारत के दूसरे राज्य में जीएसटी पंजीकरण करा सकते हैं, यदि हाँ तो किस आधार पर. / Can the owner, partner, director, or company associated with a fake company (bogus company) or a non-existent company in one state of India obtain GST registration in another state of India? If yes, on what basis?

Reply:

जीएसटी पंजीकरण, प्रत्येक प्रकरण के तथ्यों एवं परिस्थितियों के आधार पर तथा केंद्रीय वस्तु एवं सेवा कर अधिनियम, 2017, उसके अधीन बनाए गए नियमों एवं अन्य लागू विधिक प्रावधानों के अनुसार प्रदान किया जाता है अथवा अस्वीकृत किया जाता है।

प्रश्न के द्वितीय भाग में फर्जी अथवा अस्तित्वहीन कंपनी से संबद्ध किसी व्यक्ति की अन्य राज्य में जीएसटी पंजीकरण प्राप्त करने की पात्रता के संबंध में विधिक व्याख्या/स्पष्टीकरण अपेक्षित है। ऐसा स्पष्टीकरण सूचना का अधिकार अधिनियम, 2005 की धारा 2(च) [Section 2(f)] के अंतर्गत "सूचना" की परिभाषा में नहीं आता। अतः, सूचना का अधिकार अधिनियम, 2005 की धारा 2(च) के अंतर्गत इस संबंध में प्रकटीकरण हेतु कोई अतिरिक्त सूचना उपलब्ध नहीं है। /

GST registration is granted or otherwise in accordance with the provisions of the Central Goods and Services Tax Act, 2017, the rules

made thereunder, and other applicable legal provisions, based on the facts and circumstances of each case.

In respect of the second part of the query, it seeks a legal interpretation regarding the eligibility of a person associated with a fake or non-existent company to obtain GST registration in another State. Such clarification does not constitute "information" within the meaning of Section 2(f) of the RTI Act, 2005. Accordingly, no further information is available for disclosure under Section 2(f) of the RTI Act, 2005.

If you are not satisfied with the reply given above, you may file an appeal before the Appellate Authority within 30 (Thirty) days from the date of receipt of the letter. The name, designation, address, phone number of the Appellate Authority are as under:

Shri. R. Dinakaran, Additional Commissioner of Central Tax,
O/o the Commissioner of Central Tax, Tirupati GST Commissionerate,
9/86A, Amaravathi Nagar, M.R. Palli, Tirupati-517502 Telephone No. 0877-2240474
E-mail: comm.tpt@gov.in

भवदीय /Yours sincerely,

Digitally signed by

Aswathi Sivaram

Date: 10-07-2026

15:49:58

सीपीआईओ/सहायक आयुक्त

CPIO/ASSISTANT COMMISSIONER

चीफ कमिश्नर, सेंट्रल टैक्स और कस्टम्स, विजाग को कॉपी [जानकारी के लिए AC(CPIO) को नाम से]

Copy to the Chief Commissioner of Central Tax and Customs, Vizag[By name to AC(CPIO) for information]



केन्द्रीय कर के आयुक्त का कार्यालय, तिरुपति जीएसटी आयुक्तालय,
9/86-ए, अमरावती नगर, पश्चिम चर्च, एम.आर. पाली रोड, तिरुपति -517502
OFFICE OF THE COMMISSIONER OF CENTRAL TAX, TIRUPATI GST COMMISSIONERATE,
9/86-A, AMARAVATHI NAGAR, WEST CHURCH COMPOUND, TIRUPATI - 517502

To
Shri Robin Zaccheus,
37-93/49, Sainik Vihar Road No 1,
Neredmet X Roads, Secunderabad,
Telangana, Pin:500056
Contact: 9949778777
E-mail: robin.1087@gmail.com

Gentlemen,

Sub: RTI–Seeking Information under RTI Act, 2005- Application filed by Shri Robin Zaccheus -Reg.

Kind reference is invited to your RTI Application No. CECVZ/R/T/26/00307/1 dt. 12/06/2026 regarding above subject.

2. In this connection, the information sought in the above application is furnished in respect of Hqrs, Tirupati CGST Commissionerate hereunder: -

1. Policy and Tax Uncertainty

- a) Exact number of amendments, notifications, circulars, or retrospective changes issued in (i) Income Tax Act/Rules, (ii) GST laws/rates/slabs, (iii) Corporate Tax regime, and (iv) PLI / sector-specific incentive schemes from 01.04.2021 to 13.05.2026. For each change, provide: date of original policy/notification, date(s) of change/amendment, and tabulated summary of the nature of each change.
- b) Copies of any internal notes, impact assessments or inter-ministerial correspondence evaluating the effect of such frequency on private investment confidence.

Reply: It is not feasible to provide an exhaustive tabulated list of every notification, circular, rate change, or amendment with original dates and summaries, as this would involve voluminous compilation running into hundreds of entries and disproportionate diversion of resources (Section 7(9) of the RTI Act, 2005). All such information is already in the public domain and can be accessed free of cost at the following official sources (year-wise lists, searchable by number/date/subject):

GST Council website: <https://gstcouncil.gov.in/> (Notifications, Circulars, Rate Notifications, Council Meeting agendas & minutes detailing rate slab changes).

CBIC GST portal: <https://cbic-gst.gov.in/> (sections for Central Tax Notifications, Integrated Tax, Rate Notifications, Circulars, Orders).

Tax Information Portal: <https://taxinformation.cbic.gov.in/> (PDFs of all instruments). You may download the lists directly. For each notification/circular, the date of issue is mentioned on the document.

- It explicitly refers to the original notification/policy being amended (e.g., “amends Notification No. 11/2017-Central Tax (Rate) dated 28.06.2017”).
- The nature of change (law amendment, rate/slab revision, retrospective effect, clarification, procedure change, exemption, ITC-related, compliance extension, etc.) is described in the subject and body of the document

2. Unpredictable Regulatory Actions and Enforcement

a) Year-wise (FY 2021-22 to 2025-26) data from CBDT, CBIC, SEBI, CCI and major sector regulators on: number of show-cause notices, raids, tax/penalty demands raised, and final penalties imposed on companies with turnover > ₹500 crore. b) Number and percentage of such demands/penalties later reduced, waived or quashed by appellate authorities/courts. c) Number of retrospective tax demands raised and resolved. d) Copies of SOPs/guidelines issued for ensuring regulatory predictability and consistency.

Reply:

- a) Number of show cause notices (>500 Crore): 8.
- b) Number and Percentage of such demand/penalties later reduced, waived or quashed by appellate authorities/courts: NIL
- c) Number of retrospective tax demands raised and resolved: NIL.
- d) The requested data is not maintained by this office in the prescribed format. Compiling such data would disproportionately divert the human resources and time of the public authority. Therefore, in exercise of the powers under Section 7(9) of the Right to Information Act, 2005, the requested information cannot be provided.

3. Long Legal and Approval Delays

a) Ministry-wise and sector-wise (manufacturing, infrastructure, renewables, etc.) average, median and maximum time taken for: environmental clearances, land acquisition, industrial licenses, FDI approvals (automatic & government route), and other statutory approvals.

b) Number of pending applications as on 31.03.2026 and 13.05.2026 with age-wise breakup (12 months).

c) Number of stalled projects due to inter-ministerial delays/litigation and total estimated investment value (₹ crore). d) Performance reports of Single Window Clearance systems and compliance with prescribed timelines under Ease of Doing Business initiatives.

Reply: Approvals for environmental clearances, land acquisition, industrial licenses, FDI approvals (automatic & government route), and other statutory approvals are not dealt with by Tirupati Commissionerate Office. Therefore, the information sought is not applicable to this Commissionerate.

4. Demand Visibility, Capacity Utilisation and Capex Trends

- a) RBI / MOSPI / CMIE / DPIIT data on manufacturing capacity utilisation rates (quarter-wise).
- b) Private corporate capex intentions vs. actuals (₹ crore) for FY 2024-25 and FY 2025-26, including sector-wise breakup and extent of shortfall.
- c) Official survey reasons recorded for shortfall despite high corporate profits and public capex.

Reply: The information sought is not applicable to Tirupati Commissionerate.

5. Corruption, Rent-Seeking and Accountability

- a) Year-wise CVC / CBI / departmental vigilance data on corruption cases involving officials in industrial approvals, tax assessments, environmental clearances or land allocation (FY 2021-26).
- b) Number of officials prosecuted/convicted and value of bribes/recoveries.
- c) Internal/third-party audit findings on discretionary powers, transparency and irregularities in approval processes.

Reply: The information sought may be treated as NIL i.r.o. Tirupati Commissionerate as there are no such instances of corruption cases involving officials in industrial approvals, tax assessments, environmental clearances or land allocation (FY 2021-26) in the records maintained by Tirupati Commissionerate.

6. Constitutional Rights and Human Rights Aspects

- a) Any internal assessments, Attorney General opinions or file notings on whether frequent policy changes, unpredictable enforcement and approval delays violate:
 - Article 14 (equality & non-arbitrariness),
 - Article 19(1)(g) (right to occupation/trade/business),
 - Article 21 (right to livelihood & economic freedom) for businesses, workers and MSMEs.
- b) Estimates of job losses or foregone employment due to stalled private projects (Labour Ministry / NITI Aayog data).
- c) Year-wise data on impact on vulnerable groups / MSMEs.

Reply: The information sought is not applicable to Tirupati Commissionerate.

7. Global Diversification and Family Business Shift Any recorded data, inter-ministerial notes or surveys on Indian companies increasing overseas capex/FDI outflows versus domestic investment, and preferences of next-generation family businesses (family offices vs. manufacturing expansion), along with action-taken reports.

Reply: The information sought is not applicable to Tirupati Commissionerate.

If you are not satisfied with the reply given above, you may file an appeal before the Appellate Authority within 30 (Thirty) days from the date of receipt of the letter. The name, designation, address, phone number of the Appellate Authority are as under:

Shri. R. Dinakaran, Additional Commissioner of Central Tax,
O/o the Commissioner of Central Tax, Tirupati GST Commissionerate,

9/86A, Amaravathi Nagar, M.R. Palli, Tirupati-517502 Telephone No. 0877-2240474

E-mail: comm.tpt@gov.in

भवदीय /Yours sincerely,
Digitally signed by
Aswathi Sivaram
Date: 09-07-2026
17:27:39

सीपीआईओ/सहायक आयुक्त
CPIO/ASSISTANT COMMISSIONER

चीफ कमिश्नर, सेंट्रल टैक्स और कस्टम्स, विजाग को कॉपी [जानकारी के लिए AC(CPIO) को नाम से]

Copy to the Chief Commissioner of Central Tax and Customs, Vizag [By name to AC(CPIO) for information]



केन्द्रीय कर के आयुक्त का कार्यालय, तिरुपति जीएसटी आयुक्तालय,
9/86-ए, अमरावती नगर, पश्चिम चर्च, एम.आर. पाली रोड, तिरुपति -517502
OFFICE OF THE COMMISSIONER OF CENTRAL TAX, TIRUPATI GST
COMMISSIONERATE,

9/86-A, AMARAVATHI NAGAR, WEST CHURCH COMPOUND, TIRUPATI - 517502
DIN: 20260555YL000042474D

To

श्री सी.ए. राकेश कुमार गुप्ता,
Shri CA Rakesh Kumar Gupta,
फ्लैट नंबर 306, ब्लॉक E, गोल्फ व्यू कॉन्डोज़ अपार्टमेंट,
Flat number 306 Block E Golf View Condos Apartment,
DDA HIG, सेक्टर 19 B, द्वारका,
DDA HIG Sector 19 B Dwarka,
दिल्ली पिन: 110075.
DELHI Pin: 110075.

Gentlemen,

Sub: RTI-Seeking Information under RTI Act, 2005- Application filed by Shri
CA Rakesh Kumar Gupta-Reg.

Kind reference is invited to your RTI application No.
CECVZ/R/T/26/00271/1 dated 30.04.2026 regarding above subject.

2. In this connection, the information sought in the above application is
furnished in respect of Tirupati CGST Commissionerate hereunder: -

PART A – PERFORMANCE OF REWARD RULES (DEPARTMENTAL STAFF)

2. Year-wise data (Last 15 Years)

Provide year-wise information (from 2010-11 to latest available year):

1. Total number of cases where reward was recommended for departmental
Officers:

Reply: 7 cases

2. Total number of cases where reward was sanctioned

Reply: 7 cases

3. Total number of cases where reward was rejected / not approved

Reply: 0 cases

4. Total amount of reward:

i. Recommended

Reply: 15.6 lakhs

ii. Sanctioned

Reply: 9.4 lakhs

iii. Actually disbursed

Reply: 9.15 lakhs

3. Time Lag Analysis (Critical Point)

Provide average and case-wise data:

1. Time gap between:

i. Detection → Adjudication

Reply: Not applicable

ii. Adjudication → Final recovery

Reply: Not applicable

iii. Final recovery → Reward sanction

Reply: Rewards are paid when cases where reward is deemed fit are put up to the rewards sanction committee.

iv. Reward sanction → Actual payment

Reply: Rewards once sanctioned are paid subject to availability of fund.

2. Number of cases where:

a. Reward paid within 1 year

Reply: 7 cases

b. 1–3 years

Reply: N/A

c. 3–5 years

Reply: N/A

d. Above 5 years

Reply: N/A

4. Recovery vs Reward Efficiency

A. Total recovery made in such cases

Reply: 417.93 lakhs

B. Percentage of reward paid vis-à-vis:

a. Detection amount

b. Final recovery amount

Reply to 4(B) (a&b): Reward is paid on Central Taxes and Central Tax Penalties

C. Cases where:

a. Recovery made but no reward granted

Reply: Rewards are paid when cases where reward is deemed fit are put up to the rewards sanction committee. Not every case is subjected to rewards

b. Reward reduced despite substantial recovery

Reply: Rewards are granted on the judgement of the competent authority taking into accounts facts and circumstances.

5. Authority-wise Performance

1. Number of cases decided at:

i. Commissioner level

ii. Committee level

iii. Apex Reward Committee

2. Average time taken at each level

Reply to 5((1) (i,ii,iii)&(2)): 7 cases decided at Commissioner level

PART B – PERFORMANCE OF REWARD RULES (INFORMERS / WHISTLEBLOWERS)

6. Informer Cases (Last 15 Years)

1. Total number of informer inputs received

2. Number of actionable inputs

3. Number of cases leading to:

I. Detection

II. Show cause notice

III. Adjudication

IV. Recovery

7. Reward Grant to Informers

1. Total cases where reward:

I. Recommended

II. Sanctioned

III. Rejected

2. Total amount:

i. Recommended

ii. Sanctioned

iii. Paid

3. Average reward per case

8. Delay in Reward to Informers (Core Issue)

1. Average time taken:

i. From information → detection

ii. Detection → adjudication

iii. Adjudication → final reward

2. Cases where reward paid after:

i. 1 year

ii. 3 years

iii. 5 years

iv. More than 10 years

9. Attrition / Discouragement Indicators

1. Number of informer cases where:

i. Reward not granted despite recovery

ii. Reward significantly reduced

2. Any study/report available assessing:

i. Decline in informer participation

ii. Impact of delayed reward on effectiveness

Reply to Part B(6,7,8,9): Nil

PART C – SYSTEMIC PERFORMANCE OF REWARD SCHEME

10. Scheme Effectiveness

1. Total cases (last 15 years) where:
 - i. Reward led to successful detection
 - ii. Reward resulted in actual recovery
2. Percentage of:
 - a. Detection vs final recovery
 - b. Recovery vs reward payment

Reply to 10: Rewards are granted on the judgement of the competent authority taking into accounts facts and circumstances and not be granted in routine work and not to be claimed as right.

11. Pending Reward Cases

1. Total number of cases where:
 - a. Reward approved but not paid
 - b. Reward pending due to:
 - i. Adjudication
 - ii. Appeal
 - iii. Recovery not completed
2. Oldest pending case (year-wise)

Reply to 11: Nil

12. Policy Evaluation

Provide copies of:

- A. Any internal review / audit of reward scheme
- B. Any file noting / study assessing:
 - a. Delay in reward payment
 - b. Effectiveness of reward scheme
- C. Any proposal for:
 - a. Reform of reward rules
 - b. Time-bound reward system

Reply to 12: Nil

PART D – TRANSPARENCY & SECTION 4 COMPLIANCE

13. Proactive Disclosure

A. Whether above data is maintained in digital form

Reply: Yes, The Data is being maintained in physical and digital form.

B. Whether same is disclosed under Section 4 of RTI Act

Reply: Disclosed

C. Reasons for non-disclosure, if applicable

Reply : Not applicable

14. Mode of Information

- Information may kindly be provided in soft copy (Excel/PDF)

Reply: Information provided in PDF.

- Data may be anonymised to protect identity of officers and whistleblowers

Reply: Information provided is anonymous

15. Legal Grounds

1. Information relates to public revenue and anti-evasion performance

Reply: No information sought vide this point

2. Falls under Section 4(1)(b) – Suo motu disclosure obligation

Reply: Not applicable to this section

3. No exemption applies as:

o Personal identity not sought

o Only statistical and policy data requested

Reply: No information sought vide this point.

16. Alternate Information (In case compiled data is not available)

In case the information sought above is not maintained in compiled / consolidated form, the following information may kindly be provided:

A. Reward Payment-wise Data (Last 15 Years)

1. Case-wise details of reward payments, separately for:

I. Departmental officers

II. Informers / whistleblowers (identity masked)

2. Each entry may include:

- i. Year of detection
- ii. Nature of case (GST / Customs / Smuggling / NDPS etc.)
- iii. Amount of duty / tax involved
- iv. Amount of recovery made
- v. Reward recommended
- vi. Reward sanctioned
- vii. Reward actually paid
- viii. Date of payment

B. Stage-wise Timeline Data

For each case (where available):

- i. Date of detection
- ii. Date of adjudication
- iii. Date of final recovery
- iv. Date of reward sanction
- v. Date of reward payment

C. Pending Cases (If Any)

- i. List of cases where:
 - a. Reward sanctioned but not paid
 - b. Reward pending due to adjudication / appeal / recovery
- ii. Oldest pending case with:
 - a. Year of detection
 - b. Amount involved

D. Data Format

- i. Information may be provided in:
 - a. Excel / CSV / PDF (soft copy)
- ii. Data may be anonymised by assigning:
 - a. Case ID / Serial Number instead of names

Reply to 16: Not applicable as information is provided

If you are not satisfied with the reply given above, you may file an appeal before the Appellate Authority within 30 (Thirty) days from the date of receipt of the letter.

The name, designation, address, phone number of the Appellate Authority are as under:

Shri. R .Dinakaran, Additional Commissioner of Central Tax,
O/o the Commissioner of Central Tax, Tirupati GST Commissionerate,
9/86A, Amaravathi Nagar, M.R. Palli, Tirupati-517502 Telephone No. 0877-2240474
E-mail: comm.tpt@gov.in

भवदीय /Yours sincerely,

Digitally signed by
G Anitha
Date: 21-05-2026
11:47:45

सीपीआईओ/सहायक आयुक्त
CPIO/ASSISTANT COMMISSIONER

चीफ कमिश्नर, सेंट्रल टैक्स और कस्टम्स, विजाग को कॉपी [जानकारी के लिए AC(CPIO) को नाम से]

Copy to the Chief Commissioner of Central Tax and Customs, Vizag[By name to AC(CPIO) for information]



केन्द्रीय कर के आयुक्त का कार्यालय, तिरुपति जीएसटी आयुक्तालय,
9/86-ए, अमरावती नगर, पश्चिम चर्च, एम.आर. पाली रोड, तिरुपति -517502
OFFICE OF THE COMMISSIONER OF CENTRAL TAX, TIRUPATI GST COMMISSIONERATE,
9/86-A, AMARAVATHI NAGAR, WEST CHURCH COMPOUND, TIRUPATI – 517502
Date: As e-signed

To
Shri Vishwas Tyagi,
17/68 Raj Nagar colony,
gali no.2 garh road, Meerut,
Uttar Pradesh, Pin:250004
Contact: 8743039111
Mail: brijcity@gmail.com

Gentlemen,

Sub: RTI–Seeking Information under RTI Act, 2005- Application filed by Shri Vishwas Tyagi -Reg.

Kind reference is invited to your RTI Application No. CECVZ/R/T/26/00305/1 dt. 11/06/2026 regarding above subject.

2. In this connection, the information sought in the above application is furnished in respect of Hqrs, Tirupati CGST Commissionerate hereunder: -

1. Total number of prosecution complaints filed under Section 132 CGST Act, year-wise and zone-wise.

Reply: There are no prosecution complaints filed under Section 132 CGST Act, 2017 in Tirupati Commissionerate.

2. Total number of final convictions secured in GST prosecution matters till date.

Reply: Not Applicable.

3. List/certified copies of final conviction judgments/orders passed in GST prosecution cases, containing: ○ case title, ○ court name, ○ date of judgment, ○ sections invoked, ○ sentence awarded, ○ amount involved.

Reply: Not Applicable.

4. Total number of acquittals/discharges in GST prosecution matters till date.

Reply: Not Applicable.

5. Details/copies of judgments where courts passed adverse remarks, imposed

costs, ordered compensation or recorded findings against GST officers for: ○ illegal arrest/detention, ○ illegal search/seizure, ○ procedural violations, ○ abuse of power, ○ coercive investigation methods, ○ filing false affidavits.

Reply: Information regarding specific disciplinary proceedings against individual officers is exempt under Section 8(1)(j) and Section 8(1)(h) of the RTI Act, 2005 (Personal Information and Impeding Investigation), unless a larger public interest is established.

6. Details of CGST/DGGI/CBIC officers against whom corruption complaints, vigilance proceedings, CBI cases, criminal cases or departmental proceedings relating to GST investigations/searches/arrests have been initiated since 01.07.2017.

Reply: Information regarding specific disciplinary proceedings against individual officers is exempt under Section 8(1)(j) and Section 8(1)(h) of the RTI Act, 2005 (Personal Information and Impeding Investigation), unless a larger public interest is established.

7. Kindly provide: ○ name and designation of such officers ○ number of officers arrested. ○ nature of allegations, ○ present status of proceedings, ○ and final outcome, if concluded.

Reply: Information regarding specific disciplinary proceedings against individual officers is exempt under Section 8(1)(j) and Section 8(1)(h) of the RTI Act, 2005 (Personal Information and Impeding Investigation), unless a larger public interest is established.

8. Total number of GST officers convicted, dismissed, penalized or departmentally punished in corruption/misconduct matters connected with GST enforcement till date.

Reply: Information regarding specific disciplinary proceedings against individual officers is exempt under Section 8(1)(j) and Section 8(1)(h) of the RTI Act, 2005 (Personal Information and Impeding Investigation), unless a larger public interest is established.

9. Copies of circulars/guidelines/instructions regarding: ○ prosecution policy, ○ arrest/search safeguards, ○ monitoring of conviction rates, ○ disciplinary action against erring officers.

Reply:

A. Prosecution Policy:

Guidelines for launching prosecution under the Central Goods and Services Tax Act, 2017 are governed by Instruction No. 04/2022-23 (GST-Investigation) dated 1st September 2022 issued by the Central Board of Indirect Taxes and Customs (CBIC), GST-Investigation Wing. This instruction lays down monetary thresholds, procedural safeguards, sanctioning authority protocols, and conditions under which prosecution should be initiated. Statutory provisions governing prosecution are under Section 132 of the CGST Act, 2017.

B. Arrest and Search Safeguards:

Guidelines for Arrest & Bail: The guidelines laying down safeguards, mandatory procedures, and compliance with judicial precedents for arrest in GST cases are contained in Instruction No. 02/2022-23 (GST-Investigation) dated 17th August 2022 issued by CBIC.

Guidelines for Issuance of Summons: Safeguards against arbitrary summons are provided under Instruction No. 01/2022-23 (GST-Investigation) dated 25th May 2022.

Search & Seizure Safeguards: Search operations are regulated strictly under Section 67 of the CGST Act, 2017 read with the provisions of Code of Criminal Procedure, 1973 (CrPC) / Bhartiya Nagarik Suraksha Sanhita (BNSS). Prior authorization from an officer not below the rank of Joint Commissioner is mandatory.

C. Monitoring of Conviction Rates

The monitoring of prosecution cases and conviction progress is maintained through the legal/prosecution registers as prescribed under Paragraphs 8, 9, and 10 of CBIC Instruction No. 03/2022-23 (GST-Investigation) dated 1st September 2022.

Monthly/Quarterly performance reports (MIS) regarding pending trials and conviction status are compiled and monitored by the Directorate General of GST Intelligence (DGGI) and the respective Zonal Principal Chief Commissioners / Chief Commissioners.

D. Disciplinary Action against Erring Officers

While Section 157 of the CGST Act, 2017 provides protection to officers for actions taken in "good faith," any misconduct, abuse of power, or non-compliance with statutory guidelines by GST officers is governed by:

- Central Civil Services (Classification, Control, and Appeal) Rules, 1965 [CCS (CCA) Rules].
- Central Civil Services (Conduct) Rules, 1964.
- Directives issued by the Central Vigilance Commission (CVC) and the Directorate General of Vigilance (DGV), CBIC.

Availability of Documents (Proactive Disclosure):

In compliance with Section 4(1)(b) of the RTI Act, 2005, the aforementioned Instruction Circulars (Instruction Nos. 01/2022-23, 02/2022-23, and 03/2022-23) are available in the public domain and can be directly downloaded from the official CBIC website:

www.cbic.gov.in (Path: Home > GST > Circulars/Instructions/Orders > GST Investigation)

10. Details of pending GST prosecution complaints as on date, zone-wise.

Reply: Not Applicable.

11. Details of the top 25 highest-value GST prosecution matters resulting in conviction till date.

Reply: Not Applicable.

12. Details of officers/formation/zones having secured the highest number of convictions under GST laws.

Reply: Not Applicable.

If you are not satisfied with the reply given above, you may file an appeal before the Appellate Authority within 30 (Thirty) days from the date of receipt of the letter. The name, designation, address, phone number of the Appellate Authority are as under:

Shri. R. Dinakaran, Additional Commissioner of Central Tax,
O/o the Commissioner of Central Tax, Tirupati GST Commissionerate,
9/86A, Amaravathi Nagar, M.R. Palli, Tirupati-517502 Telephone No. 0877-2240474
E-mail: comm.tpt@gov.in

भवदीय /Yours sincerely,

Digitally signed by
Aswathi Sivaram
Date: 08-07-2026
16:16:35

सीपीआईओ/सहायक आयुक्त
CPIO/ASSISTANT COMMISSIONER

चीफ कमिश्नर, सेंट्रल टैक्स और कस्टम्स, विजाग को कॉपी [जानकारी के लिए AC(CPIO) को नाम से]

Copy to the Chief Commissioner of Central Tax and Customs, Vizag [By name to AC(CPIO) for information]



केन्द्रीय कर के आयुक्त का कार्यालय, तिरुपति जीएसटी आयुक्तालय,
9/86-ए, अमरावती नगर, पश्चिम चर्च, एम.आर. पाली रोड, तिरुपति -517502
OFFICE OF THE COMMISSIONER OF CENTRAL TAX, TIRUPATI GST COMMISSIONERATE,
9/86-A, AMARAVATHI NAGAR, WEST CHURCH COMPOUND, TIRUPATI - 517502

To
Shri Santosh S Khabiya,
C 18 ARIHANT NAGAR SINDHI COLONY, JALNA
ROAD NEAR JAIN TEMPLE, AURANGABAD,
Maharashtra, Pin:431001
Contact: 8007696508
Mail: santosh_khabiya2007@yahoo.co.in

Gentlemen,

Sub: RTI–Seeking Information under RTI Act, 2005- Application filed by Shri Santosh S Khabiya -Reg.

Kind reference is invited to your RTI Application No. CECVZ/R/T/26/00310/1 dt. 15/06/2026 regarding above subject.

2. In this connection, the information sought in the above application is furnished in respect of Hqrs, Tirupati CGST Commissionerate hereunder: -

2.1 Consolidated Compliance Status Across CBIC

Provide a consolidated, formation-wise, point-wise status report of compliance with each of the 17 categories under Section 4(1)(b)(i) through (xvii), as mandated by the DoPT guidelines, for the following hierarchical structure of CBIC field formations: CBIC HQ, 21 Zones, 101 GST Taxpayer Services Commissionerates, 49 Audit Commissionerates, 50 Appeals Commissionerates, 768 Divisions and 3,969 Ranges.

For each formation level, state whether the mandatory disclosures are available in the public domain. If not available, state the reason for non-compliance along with the timeline by which compliance will be achieved.

Reply:

The information sought pertains to all CBIC field formations across India and is not held by this office.

So far as Tirupati CGST Commissionerate is concerned, the information relating to suo motu disclosures under Section 4(1)(b) of the RTI Act is available in the public domain on the official CBIC website under the Tirupati Commissionerate page.

2.2 Formation-wise CPIO Responsibility Matrix

Provide a complete list (Zone/Commissionerate/Division/Range-wise) of:

- (1) The designated Nodal Officer responsible for ensuring Section 4(1)(b) compliance.
- (2) The Central Public Information Officer (CPIO) and First Appellate Authority (FAA) details for each formation (name, designation, official address, email, phone).
- (3) The date of last quarterly update of Section 4(1)(b) information on the respective website/portal.

Reply:

- (i) No separate Nodal Officer exclusively responsible for Section 4(1)(b) compliance has been designated in Tirupati CGST Commissionerate.
- (ii) Details of the CPIOs and First Appellate Authorities of Tirupati CGST Commissionerate are available in the public domain on the official website of CBIC.
- (iii) Information regarding the date of last quarterly update of Section 4(1)(b) information is not maintained in the records of this office. So far as Tirupati Cpmmissionerate is concerned, the date of last quarterly update is 03.07.2026 for April-June Quarter(Q1) ending 30.06.2026 as per data available in the records of this office.

2.3 Third-Party Audit and Monitoring Mechanism

Disclose whether the CBIC has conducted any third-party audit of Section 4 compliance as per DoPT O.M. dated 15.04.2013 and DoPT O.M. dated 14.09.2022. Provide:

- (1) Audit reports for the last three financial years (FY 2023-24, 2024-25, 2025-26).
- (2) Action taken reports (ATRs) on deficiencies identified.
- (3) Quarterly self-assessment reports submitted by field formations to the CBIC Board.

Reply:

Since the website/portal is maintained at Zonal Level, No information regarding third-party audit reports, Action Taken Reports or quarterly self-assessment reports, as sought, is available or maintained in Tirupati CGST Commissionerate. . So far as Tirupati Cpmmissionerate is concerned, the date of last quarterly update is 03.07.2026 for April-June Quarter(Q1) ending 30.06.2026 as per data available in the records of this office.

2.4 Disciplinary and Legal Consequences for Non-Compliance

Provide information on disciplinary or legal actions initiated against CPIOs, FAAs, or Nodal Officers for violating Section 4 provisions over the last five years (2021– 2026). Include:

- (1) Number of show-cause notices issued.
- (2) Number of penalty proceedings initiated under Section 20 of the RTI Act.
- (3) Number of departmental proceedings initiated under relevant service rules.
- (4) Status of implementation of CIC directions on non-compliance in each case, including reference numbers and decision details.

Reply:

As per the records available in Tirupati CGST Commissionerate, **no information** regarding disciplinary/legal proceedings initiated against CPIOs/FAAs/Nodal Officers for alleged violation of Section 4 of the RTI Act is available.

2.5 Standard Format Compliance

Disclose whether all field formations have adopted the standardised 17-point Section 4(1)(b) disclosure format prescribed by DoPT's OM No. 1/6/2011-IR dated 15.04.2013 and the Central Information Commission's "Proactive Disclosure Package" format. Provide copies of the following for each field formation:

- (1) Proactive Disclosure Handbook/Manual, if any.
- (2) Section 4(1)(b) webpage links (active hyperlinks) for each Zone/Commissionerate.
- (3) Last updated date of each mandatory disclosure category per formation.

Reply:

1. No separate "Proactive Disclosure Handbook/Manual" other than the one mentioned by the applicant is available in this Commissionerate.
2. The proactive disclosures under Section 4(1)(b), wherever applicable, are available on the official CBIC website under Tirupati Commissionerate.
3. Information regarding category-wise last updated dates is not maintained in the records of this office.

2.6 Information Dissemination under Section 4(2) & 4(3)

Disclose compliance with Section 4(2) (wide dissemination in accessible form) and Section 4(3) (dissemination in local languages, including on notice boards in rural areas, on websites in urban areas, and through local media). Provide:

- (1) The mediums through which Section 4 information is disseminated to the public.
- (2) Whether the information is available in Marathi, Hindi, and other regional languages for formations located in non-Hindi speaking states (including Maharashtra, Tamil Nadu, West Bengal, Gujarat, Karnataka, etc.).
- (3) Copies of any Government Resolutions (GRs), Circulars, or Office Memoranda issued to field formations on implementation of Section 4.

Reply:

1. Information is disseminated through the official website of CBIC and notice boards, wherever applicable.
2. No separate records regarding publication in Marathi, Hindi or other regional languages are maintained by this office.
3. No separate circulars or office memoranda issued by Tirupati CGST Commissionerate regarding implementation of Section 4 are available.

2.7 Point-wise Self-Audit Checklist for the 17 Categories under Section 4(1)(b)

Provide a self-audit checklist for each Zone and Commissionerate, mapping the 17 mandatory categories under Section 4(1)(b). For each of the following 17 points, state: Compliance Status (Yes/No/Partial), Web link/location where the information is hosted, and Date of last update:

- (1) Section 4(1)(b)(i) – Particulars of organisation, functions and duties.
- (2) Section 4(1)(b)(ii) – Powers and duties of officers and employees.
- (3) Section 4(1)(b)(iii) – Decision-making process, channels of supervision and accountability.
- (4) Section 4(1)(b)(iv) – Norms for discharge of functions.
- (5) Section 4(1)(b)(v) – Rules, regulations, instructions, manuals and records held by the public authority.
- (6) Section 4(1)(b)(vi) – Statement of categories of documents held.
- (7) Section 4(1)(b)(vii) – Consultation mechanism before policy formulation.
- (8) Section 4(1)(b)(viii) – Boards, Councils, Committees – meetings and minutes accessibility.
- (9) Section 4(1)(b)(ix) – Directory of officers and employees.
- (10) Section 4(1)(b)(x) – Monthly remuneration of officers and employees.
- (11) Section 4(1)(b)(xi) – Budget allocated to each agency, details of planned and actual expenditure.
- (12) Section 4(1)(b)(xii) – Subsidy programmes – manner of execution, beneficiaries.
- (13) Section 4(1)(b)(xiii) – Concessions, permits, authorisations granted.
- (14) Section 4(1)(b)(xiv) – Information held in electronic form.
- (15) Section 4(1)(b)(xv) – Facilities available for obtaining information.
- (16) Section 4(1)(b)(xvi) – Names, designations and contact details of Public Information Officers and First Appellate Authorities.
- (17) Section 4(1)(b)(xvii) – Any other information as may be prescribed.

Reply:

No self-audit checklist in the format sought by the applicant is maintained by Tirupati CGST Commissionerate.

The RTI Act does not require a public authority to create or compile information which is not available on record as per Section 2(f) of RTI Act, 2005.

2.8 Timelines for Updating – Quarterly Compliance

Provide the timeline and calendar followed by field formations for quarterly updating of Section 4 information as mandated in Government Circulars (including GAD Circular dated 4 March 2024). Also disclose:

- (1) Internal instructions/circulars issued by CBIC to field formations mandating quarterly updates.
- (2) The mechanism for ensuring that updates are made within the prescribed timelines.
- (3) Number of field formations that have failed to update Section 4 information for: (a) one quarter, (b) two consecutive quarters, (c) three or more consecutive quarters (over the last three years).

Reply:

1. No separate internal instructions/circulars issued by CBIC apart from the ones mentioned by the applicant are available within this Office record.
2. No separate mechanism document, as sought, is maintained.
3. No such statistical information regarding default in quarterly updates is maintained in this office.

2.9 Technology and Portal-Wise Availability

Provide:

- (1) The centralized portal or web-portal used by CBIC field formations for hosting Section 4 disclosures (if any).
- (2) Whether the portal provides search functionality based on keywords and is accessible to persons with disabilities as per accessibility standards.
- (3) Copies of web analytics data (if maintained) showing public access/utilization of Section 4 portals.

Reply:

1. Tirupati CGST Commissionerate hosts information through the official CBIC website.
2. No separate record regarding search functionality or accessibility compliance is maintained by this office.
3. Web analytics data, as sought, is not maintained by Tirupati CGST Commissionerate.

If you are not satisfied with the reply given above, you may file an appeal before the Appellate Authority within 30 (Thirty) days from the date of receipt of the letter. The name, designation, address, phone number of the Appellate Authority are as under:

Shri. R. Dinakaran, Additional Commissioner of Central Tax,
O/o the Commissioner of Central Tax, Tirupati GST Commissionerate,
9/86A, Amaravathi Nagar, M.R. Palli, Tirupati-517502 Telephone No. 0877-2240474
E-mail: comm.tpt@gov.in

भवदीय /Yours sincerely,

Digitally signed by
Aswathi Sivaram

Date: 13-07-2026

14:41:38

सीपीआईओ/सहायक आयुक्त

CPIO/ASSISTANT COMMISSIONER

चीफ कमिश्नर, सेंट्रल टैक्स और कस्टम्स, विजाग को कॉपी [जानकारी के लिए AC(CPIO) को नाम से]

Copy to the Chief Commissioner of Central Tax and Customs, Vizag [By name to AC(CPIO) for information]



केन्द्रीय कर के आयुक्त का कार्यालय, तिरुपति जीएसटी आयुक्तालय,
9/86-ए, अमरावती नगर, पश्चिम चर्च, एम.आर. पाली रोड, तिरुपति -517502
OFFICE OF THE COMMISSIONER OF CENTRAL TAX, TIRUPATI GST COMMISSIONERATE,
9/86-A, AMARAVATHI NAGAR, WEST CHURCH COMPOUND, TIRUPATI - 517502

DIN: 20260655YL000000D7E1

To

श्री आदर्श एन,
Shri Adarsh N,
आदर्श निलय, प्रथम मेन, तृतीय क्रॉस,
मुनेश्वरनगर, कोलार, पिन: 563101
ADARSHA NILAYA 1ST MAIN
3RDCROSS MUNESHWARNAGAR,
KOLAR, Pin: 563101,
Ph: 9741290268,
E-mail: ad04072k@gmail.com

Gentlemen,

Sub: RTI-Seeking Information under RTI Act, 2005- Application filed by Shri Adarsh N -Reg.

Kind reference is invited to your RTI Application Nos. CECVZ/R/X/26/00036/1, CECVZ/R/X/26/00037/1 & CECVZ/R/X/26/00038/1 dated 11/05/2026 regarding above subject.

2. In this connection, the information sought in the above application is furnished in respect of Hqrs, Tirupati CGST Commissionerate hereunder: -

1. Regarding year-wise and State-wise revenue collected under Direct and Indirect taxes from FY 20214-2024.

Reply:

The information sought is not available in any consolidated form in this office. Further the information pertains to multiple public offices including CBDT, CBIC, and state Governments. As per section 2(f) of the RTI Act, 2005, only such information as is available on record can be provided. / मांगी गई सूचना इस कार्यालय में किसी समेकित रूप में उपलब्ध नहीं है। साथ ही, यह सूचना CBDT, CBIC तथा विभिन्न राज्य

सरकारों सहित अनेक लोक प्राधिकरणों से संबंधित है। सूचना का अधिकार अधिनियम, 2005 की धारा 2(फ) के अनुसार केवल अभिलेखों में उपलब्ध सूचना ही प्रदान की जा सकती है।

2. Regarding total GST collected annually since, 2017 including CGST, SGST, IGST and compensation Cess paid to States/ वर्ष 2017 से प्रतिवर्ष संकलित GST, जिसमें CGST, SGST, IGST तथा राज्यों को प्रदत्त क्षतिपूर्ति उपकर शामिल है, के संबंध में।

Reply:

GST collected since 2017 is as follows: -

(Amount in Rs. Lakhs)

Period	IGST	CGST	SGST	CESS	TOTAL
FY 2017-18	13546.0013	2662.1075	3914.3222	20.5256	20142.9566
FY 2018-19	17166.8617	3496.8815	4913.4359	20.5256	25597.7047
FY 2019-20	16849.5453	4488.3085	7120.9085	22011.9241	50470.6864
FY 2020-21	138689.5067	34474.646	43749.2083	113429.5351	330342.8961
FY 2021-22	64896.4438	29012.871	37629.144	2524.875	134063.3
FY 2022-23	84952.5644	35492.315	43721.352	3109.015	167275.2
FY 2023-24	113278.765	40239.219	49586.554	3183.664	206288.2
FY 2024-25	159226.378	40629.358	50918.131	2282.99	253056.9
FY 2025-26	123190.5613	42492.753	56141.365	1166.036	222990.7

3. No. of tax evasion cases detected annually, revenue recovered and details of undisclosed foreign assets identified under the Black Money Act, 2015/ प्रतिवर्ष पता लगाए गए कर चोरी के मामलों की संख्या, वसूल की गई राजस्व राशि तथा काला धन अधिनियम, 2015 के अंतर्गत चिन्हित अघोषित विदेशी परिसंपत्तियों के विवरण के संबंध में।

Reply: Details of Tax Evasion cases detected annually is as given below:-

FY	Total Numbers of cases	Amount Involved (in Lakhs)	Amount Recovered (in Lakhs)
2018-19	8	8303.05	7470.22
2019-20	10	1712.07	1317.96
2020-21	18	3916.15	280.62
2021-22	2	90.12	122.86
2022-23	21	2330.65	144.92
2023-24	27	10402.74	7318.77
2024-25	65	11169.24	8194.16
2025-26	53	20476.53	12819.46

Total	151	58400.55	37668.97

The details of undisclosed foreign assets identified under the Black Money Act, 2015 are not available with this particular office.

4. Revenue generated under voluntary disclosure schemes such as Income Declaration Scheme (IDS), 2016/ आय घोषणा योजना (IDS), 2016 जैसी स्वैच्छिक प्रकटीकरण योजनाओं के अंतर्गत प्राप्त राजस्व के संबंध में।

Reply: Not pertains to this office/ यह इस कार्यालय से संबंधित नहीं है।

5. Revenue collected from Customs and Excise Duties annually during FY 2014-15 to FY 2023-24 and top categories of goods contributing highest revenue under Customs / वित्तीय वर्ष 2014-15 से 2023-24 तक सीमा शुल्क एवं उत्पाद शुल्क से प्राप्त वार्षिक राजस्व तथा सर्वाधिक सीमा शुल्क राजस्व देने वाली वस्तुओं की प्रमुख श्रेणियों के संबंध में।

Reply:

Furnishing information would require collection and consolidation of data from multiple records over several Financial Years, and would disproportionately divert the resources of the public authority within the meaning of Section 7(9) of the RTI Act, 2005/ उक्त सूचना प्रदान करने हेतु अनेक अभिलेखों एवं कई वित्तीय वर्षों से आंकड़ों का संकलन एवं समेकन करना आवश्यक होगा, जिससे लोक प्राधिकरण के संसाधनों का असंगत रूप से अत्यधिक उपयोग होगा, जैसा कि सूचना का अधिकार अधिनियम, 2005 की धारा 7(9) में वर्णित है।

6. Revenue generated from deposits during demonetization and data on counterfeit currency detected pre- and post-demonetization/ विमुद्रीकरण के दौरान जमा राशियों से प्राप्त राजस्व तथा विमुद्रीकरण से पूर्व एवं पश्चात् पकड़ी गई नकली मुद्रा के आंकड़ों के संबंध में।

Reply: Not pertains to this office/ यह इस कार्यालय से संबंधित नहीं है।

7. Regarding budget and expenditure for digitization of tax platforms such as Income Tax Portal and GSTN, along with user data and issue-resolution statistics for the Income Tax e-filing portal/ आयकर पोर्टल एवं GSTN जैसे कर प्लेटफार्मों के डिजिटलीकरण हेतु बजट एवं व्यय, साथ ही उपयोगकर्ता डेटा एवं शिकायत निवारण संबंधी आंकड़ों के संबंध में।

Reply: Not pertains to this office/ यह इस कार्यालय से संबंधित नहीं है।

8. Details of tax exemptions provided to startups and MSMEs from FY 2014-15 to 2023-24 and number of startups availing benefits under Startup India Initiative/ वित्तीय वर्ष 2014-15 से 2023-24 तक स्टार्टअप एवं MSMEs को प्रदान की गई कर छूट तथा स्टार्टअप इंडिया पहल के अंतर्गत लाभ प्राप्त करने वाले स्टार्टअप की संख्या के संबंध में।

Reply: Not pertains to this office/ यह इस कार्यालय से संबंधित नहीं है।

9. Taxpayer grievances filed annually, resolution rates and average time taken for processing tax refunds/ प्रतिवर्ष दर्ज करदाता शिकायतें, उनके निवारण की दर तथा कर वापसी (Refund) के निपटान में लगने वाले औसत समय के संबंध में।

Reply:

- Data for Grievances filed by the taxpayers and the resolution rates, does not pertain to this office/ करदाताओं द्वारा दर्ज शिकायतों एवं उनके निवारण से संबंधित आंकड़े इस कार्यालय से संबंधित नहीं हैं।
- Refunds under GST are processed as per the Section 54(7) of the CGST Act, which provides that refund orders shall be issued within sixty days from the date of receipt of application complete in without having any discrepancy. Further, section 56 of the CGST Act, provides for payment of interest in cases where refund is delayed beyond the prescribed period/ GST के अंतर्गत रिफंड का निपटान CGST अधिनियम की धारा 54(7) के अनुसार किया जाता है, जिसके अंतर्गत पूर्ण एवं त्रुटिरहित आवेदन प्राप्त होने की तिथि से साठ दिनों के भीतर रिफंड आदेश जारी किया जाना अपेक्षित है। इसके अतिरिक्त, CGST अधिनियम की धारा 56 के अनुसार निर्धारित अवधि से अधिक विलंब होने की स्थिति में ब्याज भुगतान का प्रावधान है।

10. Regarding steps taken for use of AI/ML for tax compliance monitoring and fraud detection and key findings from GST audits since implementation of GST.

Reply:

Technology driven measure for compliance monitoring, risk analysis and fraud detection like / कर अनुपालन निगरानी, जोखिम विश्लेषण एवं धोखाधड़ी की पहचान हेतु प्रौद्योगिकी आधारित निम्न उपाय अपनाए जा रहे हैं।

- Data analytics for identification of suspicious transactions/ संदिग्ध लेन-देन की पहचान हेतु डेटा एनालिटिक्स।
- Risk flag-based scrutiny and verification of returns/ रिटर्न की जांच एवं सत्यापन हेतु जोखिम संकेत आधारित स्कूटनी।
- E-way bills analytics for cross verification of returns, in the process of scrutiny of returns/ रिटर्न के क्रॉस सत्यापन हेतु ई-वे बिल विश्लेषण।
- Aadhaar based authentication for registration of taxpayers/ करदाताओं के पंजीकरण हेतु आधार आधारित प्रमाणीकरण।
- System based red flagging of high-risk taxpayers/ उच्च जोखिम वाले करदाताओं की प्रणाली आधारित पहचान।

If you are not satisfied with the reply given above, you may file an appeal before the Appellate Authority within 30 (Thirty) days from the date of receipt of the letter. The name, designation, address, phone number of the Appellate Authority are as under:

Shri. R .Dinakaran, Additional Commissioner of Central Tax,
O/o the Commissioner of Central Tax, Tirupati GST Commissionerate,
9/86A, Amaravathi Nagar, M.R. Palli, Tirupati-517502 Telephone No. 0877-2240474
E-mail: comm.tpt@gov.in

भवदीय /Yours sincerely,

Digitally signed by
G Anitha
Date: 03-06-2026
17:48:05

सीपीआईओ/सहायक आयुक्त
CPIO/ASSISTANT COMMISSIONER

चीफ कमिश्नर, सेंट्रल टैक्स और कस्टम्स, विजाग को कॉपी [जानकारी के लिए AC(CPIO) को नाम से]

Copy to the Chief Commissioner of Central Tax and Customs, Vizag[By name to AC(CPIO) for information]



केन्द्रीय कर के आयुक्त का कार्यालय, तिरुपति जीएसटी आयुक्तालय,
9/86-ए, अमरावती नगर, पश्चिम चर्च, एम.आर. पाली रोड, तिरुपति -517502
OFFICE OF THE COMMISSIONER OF CENTRAL TAX, TIRUPATI GST COMMISSIONERATE,
9/86-A, AMARAVATHI NAGAR, WEST CHURCH COMPOUND, TIRUPATI - 517502

DIN:

To

श्री धर्मेन्द्र कौशल,
Shri DHARMENDER KAUSHAL,
आई-433, सरोजिनी नगर, नई दिल्ली,
पिन: 110023
I-433, Sarojini Nagar, New Delhi,
Pin:110023,

Gentlemen,

Sub: RTI-Seeking Information under RTI Act, 2005- Application filed by Shri DHARMENDER KAUSHAL -Reg.

Kind reference is invited to your RTI Application No. CECVZ/R/T/26/00267/1 dated 28/04/2026 regarding above subject.

2. In this connection, the information sought in the above application is furnished in respect of Hqrs, Tirupati CGST Commissionerate hereunder: -

1. Pan-India consolidated data on:
 - Number of GST-related arrests
 - Revenue recovered post-arrest
 - Prosecution complaints filed vs convictions secured

Reply:

No of GST related arrests: 3

Revenue recovered post arrest: NIL

Prosecution filed: NA, Conviction secured : NA

2. Copies of all **circulars / instructions / SOPs** governing:
 - Arrest under GST law
 - Recording of "reasons to believe"
 - Communication of grounds of arrest

- Recovery during investigation

Reply:

- For **Arrest under GST Law & Recording "Reasons to Believe"**: CBIC Instruction No. 02/2022-23 [GST - Investigation] dated 17th August 2022.
- For **Communication of "Grounds of Arrest"**: CBIC Instruction No. 01/2025-GST dated 13th January 2025.
- For **Recovery During Investigation**: CBIC Instruction No. 01/2022-23

[GST - Investigation] dated 25th May 2022.

To download the official, stamped PDF copies of these documents,

Visit the official CBIC website: **cbic.gov.in**

Go to the "GST" tab on the menu bar and select "Instructions" from the dropdown.

Look for the specific years (2022 and 2025) to download:

1. Instruction No. 01/2022-23 (GST-Investigation)
2. Instruction No. 02/2022-23 (GST-Investigation)
3. Instruction No. 01/2025-GST.

3. Whether CBIC maintains/reviews:

- Arrest vs conviction ratio
- Recovery vs adjudication outcomes

If yes, provide copies of reports, notes, or analysis.

Reply: The information sought pertains to policy/review matters at the level of the Central Board of Indirect Taxes & Customs (CBIC) and is not available/maintained in the office of the Commissionerate of Central Tax & Customs, Tirupati.

4. Copies of instructions issued to field formations (including Meerut Zone) regarding:

- Avoidance of coercive recovery
- Ensuring compliance with safeguards under D.K. Basu vs State of West Bengal

Reply:

- CBIC Instruction No. 01/2022-23 [GST – Investigation] dated 25th May 2022 regarding **Avoidance of coercive recovery**.
- CBIC Instruction No. 02/2022-23 [GST - Investigation] dated 17th August 2022, and recently updated via Instruction No. 01/2025-GST dated 13th January 2025 for strict adherence to the **D.K. Basu Guidelines**.

To obtain the exact PDF copies of these documents,

You can visit the official CBIC website (cbic.gov.in) and navigate to the "GST -> Instructions" section, searching for Instruction No. 01/2022-23 (GST-Inv), Instruction No. 02/2022-23 (GST-Inv), and Instruction No. 01/2025-GST).

5. Data on:

- Complaints received against GST officers (illegal detention /coercion/corruption).
- Action taken

Reply: The requested information is confidential in nature and cannot be disclosed/shared under Section 8(1)(j) of RTI Act, 2005.

6. Copies of any **internal audit / vigilance / review reports** concerning:

- Misuse of arrest powers
- Irregular recovery practices

Reply: The requested information is confidential in nature and cannot be disclosed/shared under Section 8(1)(h) of RTI Act, 2005.

7. Provide copies of instructions issued specifically to **CGST Meerut Zone**, if any, on the above matters.

Reply: Not Applicable.

If you are not satisfied with the reply given above, you may file an appeal before the Appellate Authority within 30 (Thirty) days from the date of receipt of the letter. The name, designation, address, phone number of the Appellate Authority are as under:

Shri. R .Dinakaran, Additional Commissioner of Central Tax,
O/o the Commissioner of Central Tax, Tirupati GST Commissionerate,
9/86A, Amaravathi Nagar, M.R. Palli, Tirupati-517502 Telephone No. 0877-2240474
E-mail: comm.tpt@gov.in

भवदीय /Yours sincerely,
Digitally signed by
G Anitha
Date: 27-05-2026
12:33:36

सीपीआईओ/सहायक आयुक्त
CPIO/ASSISTANT COMMISSIONER

चीफ कमिश्नर, सेंट्रल टैक्स और कस्टम्स, विजाग को कॉपी [जानकारी के लिए AC(CPIO) को नाम से]

Copy to the Chief Commissioner of Central Tax and Customs, Vizag[By name to AC(CPIO) for information]



केन्द्रीय कर के आयुक्त का कार्यालय, तिरुपति जीएसटी आयुक्तालय,
9/86-ए, अमरावती नगर, पश्चिम चर्च, एम.आर. पाली रोड, तिरुपति -517502
OFFICE OF THE COMMISSIONER OF CENTRAL TAX, TIRUPATI GST COMMISSIONERATE,
9/86-A, AMARAVATHI NAGAR, WEST CHURCH COMPOUND, TIRUPATI - 517502

To
Shri DINESH KUMAR,
3/60 Bajanai Kovil Street Gollakottai Village ,
Arimalai Post Ananicut Taluk, Vellore,
Tamilnadu, Pin:632107
Contact: 7867965138
Mail: dineshkumar.raghu99@gmail.com

Gentlemen,

Sub: RTI-Seeking Information under RTI Act, 2005- Application filed by Shri DINESH KUMAR -Reg.

Kind reference is invited to your RTI Application No. CECVZ/R/X/26/00074 dated 18/06/2026 regarding above subject.

2. In this connection, the information sought in the above application is furnished in respect of Hqrs, Tirupati CGST Commissionerate hereunder: -

1. Please provide the current total outstanding GST amount, including tax, interest, penalty and late fee, pending from crypto/VDA exchanges as on the date of reply.

Reply:

As per the records maintained in the Tirupati Commissionerate, there are no pending GST dues against any Crypto/VDA Exchange are available. Accordingly, no outstanding GST demand pertaining to such entities is available in the records of this office.

2. Please provide exchange-wise details of pending GST dues, including: o name of exchange/entity; o GSTIN, if available; o period of demand; o amount demanded; o amount paid; o balance outstanding; o status of recovery/adjudication/appeal.

Reply:

As per the records maintained in the Tirupati Commissionerate, there are no pending GST dues against any Crypto/VDA Exchange are available. Accordingly, no outstanding GST demand pertaining to such entities is available in the records of this office.

3. Please provide certified copies of all notifications, circulars, orders, instructions, advisories or clarifications issued between December 2025 and April 2026 regarding GST applicability, valuation, classification, reporting or recovery from crypto/VDA exchanges.

Reply:

No notifications, circulars, orders, instructions or advisories specific to Crypto/VDA Exchanges issued during the period mentioned in the RTI application are available in the records of this office. Notifications/circulars, if any, issued by CBIC/GST Policy Wing/GST Council/State Government are maintained by the respective issuing authorities and are generally available in the public domain on official websites such as:

- www.cbic.gov.in
- www.gstcouncil.gov.in
- concerned State GST Department website

4. Please provide copies of notices, demand orders, show-cause notices, reminders, recovery notices or payment communications issued to crypto/VDA exchanges for pending GST dues, subject to permissible disclosure under the RTI Act.

Reply:

The information sought may be treated as "NIL" as no outstanding GST demand pertaining to such entities is available in the records of this office.

5. Please provide the list of crypto/VDA exchanges that have not settled their GST dues fully till date.

Reply:

The information sought may be treated as "NIL" as no outstanding GST demand pertaining to such entities is available in the records of this office.

6. Please provide details of any GST investigation, audit, search, summons, adjudication or recovery proceedings initiated against crypto/VDA exchanges, including the present status.

Reply:

The information sought may be treated as "NIL" as no outstanding GST demand pertaining to such entities is available in the records of this office.

7. Please provide copies of communications exchanged between CBIC/GST Department, DGGI, FIUIND, CBDT, Ministry of Finance or any other authority regarding GST dues or tax compliance of crypto/VDA exchanges.

Reply:

The information sought may be treated as "NIL" as no such communications are available or maintained in the records of Tirupati Commissionerate.

If you are not satisfied with the reply given above, you may file an appeal before the Appellate Authority within 30 (Thirty) days from the date of receipt of the letter. The name, designation, address, phone number of the Appellate Authority are as under:

Shri. R. Dinakaran, Additional Commissioner of Central Tax,

O/o the Commissioner of Central Tax, Tirupati GST Commissionerate,
9/86A, Amaravathi Nagar, M.R. Palli, Tirupati-517502 Telephone No. 0877-2240474
E-mail: comm.tpt@gov.in

भवदीय /Yours sincerely,

Digitally signed by
Aswathi Sivaram
Date: 15-07-2026
13:28:00

सीपीआईओ/सहायक आयुक्त
CPIO/ASSISTANT COMMISSIONER

चीफ कमिश्नर, सेंट्रल टैक्स और कस्टम्स, विजाग को कॉपी [जानकारी के लिए AC(CPIO) को नाम से]

Copy to the Chief Commissioner of Central Tax and Customs, Vizag[By name to AC(CPIO) for information]



केन्द्रीय कर के आयुक्त का कार्यालय, तिरुपति जीएसटी आयुक्तालय,
9/86-ए, अमरावती नगर, पश्चिम चर्च, एम.आर. पाली रोड, तिरुपति -517502
OFFICE OF THE COMMISSIONER OF CENTRAL TAX, TIRUPATI GST COMMISSIONERATE,
9/86-A, AMARAVATHI NAGAR, WEST CHURCH COMPOUND, TIRUPATI - 517502
DIN: 20260655YL0000224203

To

श्री केदार फाटक,
Shri Kedar Phatak,
फ्लैट नं. 1 एवं 2,
FLAT NO 1 & 2,
क्रिएटिव हाइट्स
CREATIVE HEIGHTS,
सांगली, महाराष्ट्र - 416416
SANGLI, Maharashtra Pin:416416
Ph: 9579527300,
E-mail: kgphatak@yahoo.com

Gentlemen,

Sub: RTI-Seeking Information under RTI Act, 2005- Application filed by Shri Kedar Phatak -Reg.

Kind reference is invited to your RTI Application No. CECVZ/R/T/26/00288/1 dt. 15/05/2026 regarding above subject.

2. In this connection, the information sought in the above application is furnished in respect of Hqrs, Tirupati CGST Commissionerate hereunder: -

1. Please provide year wise data from FY 2017 18 to FY 2025 26 regarding amount recovered from defaulting suppliers in cases involving denial of ITC to purchasing dealers.

Reply: The information sought is not available in any consolidated form in this office. As per section 2(f) of the RTI Act, 2005, only such information as is available on record can be provided. Furnishing information would require collection and consolidation of data from multiple records over several Financial Years, and would disproportionately divert the resources of the public authority within the meaning of Section 7(9) of the RTI Act, 2005 / मांगी गई सूचना इस कार्यालय में किसी समेकित रूप में उपलब्ध नहीं है। सूचना का अधिकार अधिनियम, 2005 की धारा 2(फ) के अनुसार केवल अभिलेखों में उपलब्ध सूचना ही प्रदान की जा सकती है। उक्त सूचना प्रदान करने हेतु अनेक अभिलेखों एवं कई वित्तीय वर्षों से आंकड़ों का संकलन एवं समेकन करना आवश्यक होगा, जिससे लोक प्राधिकरण के संसाधनों का असंगतरूप से अत्यधिक उपयोग होगा, जैसा कि सूचना का अधिकार अधिनियम, 2005 की धारा

7(9) में वर्णित है।

2. Please provide year wise data from FY 2017 18 to FY 2025 26 regarding amount refunded restored or re credited to corresponding purchasing dealers whose ITC was denied earlier.

Reply: The information sought is not available in any consolidated form in this office. As per section 2(f) of the RTI Act, 2005, only such information as is available on record can be provided. Furnishing information would require collection and consolidation of data from multiple records over several Financial Years, and would disproportionately divert the resources of the public authority within the meaning of Section 7(9) of the RTI Act, 2005 / मांगी गई सूचना इस कार्यालय में किसी समेकित रूप में उपलब्ध नहीं है। सूचना का अधिकार अधिनियम, 2005 की धारा 2(फ) के अनुसार केवल अभिलेखों में उपलब्ध सूचना ही प्रदान की जा सकती है। उक्त सूचना प्रदान करने हेतु अनेक अभिलेखों एवं कई वित्तीय वर्षों से आंकड़ों का संकलन एवं समेकन करना आवश्यक होगा, जिससे लोक प्राधिकरण के संसाधनों का असंगतरूप से अत्यधिक उपयोग होगा, जैसा कि सूचना का अधिकार अधिनियम, 2005 की धारा 7(9) में वर्णित है।

3. Please provide number of cases where ITC denied to purchasing dealer tax subsequently recovered from supplier and refund restoration or recredit thereafter granted to purchasing dealer.

Reply: The information sought is not available in any consolidated form in this office. As per section 2(f) of the RTI Act, 2005, only such information as is available on record can be provided. Furnishing information would require collection and consolidation of data from multiple records over several Financial Years, and would disproportionately divert the resources of the public authority within the meaning of Section 7(9) of the RTI Act, 2005 / मांगी गई सूचना इस कार्यालय में किसी समेकित रूप में उपलब्ध नहीं है। सूचना का अधिकार अधिनियम, 2005 की धारा 2(फ) के अनुसार केवल अभिलेखों में उपलब्ध सूचना ही प्रदान की जा सकती है। उक्त सूचना प्रदान करने हेतु अनेक अभिलेखों एवं कई वित्तीय वर्षों से आंकड़ों का संकलन एवं समेकन करना आवश्यक होगा, जिससे लोक प्राधिकरण के संसाधनों का असंगतरूप से अत्यधिक उपयोग होगा, जैसा कि सूचना का अधिकार अधिनियम, 2005 की धारा 7(9) में वर्णित है।

4. If no such data is maintained kindly state so specifically.

Reply: No such data is maintained separately. / इस प्रकार का कोई अभिलेख पृथक रूप से संधारित नहीं किया जाता है।

5. Please provide copies of reports, studies, committee recommendations, internal notes or analyses if any relating to double taxation arising from denial of ITC recovery from suppliers and corresponding refund restoration issues.

Reply: No specific record identifiable in the manner sought is available on record in this office. Further, under the RTI Act, the CPIO/SPIO is required to furnish information as existing on record and is not required to provide fresh opinion, clarification, or legal interpretation./ मांगे गए तरीके से पहचान योग्य कोई विशिष्ट अभिलेख इस कार्यालय के अभिलेखों में उपलब्ध नहीं है। इसके अतिरिक्त, सूचना का अधिकार अधिनियम (RTI Act) के अंतर्गत केंद्रीय लोक सूचना अधिकारी/राज्य लोक सूचना अधिकारी (CPIO/SPIO) का दायित्व केवल अभिलेखों में उपलब्ध सूचना प्रदान करना है; उनसे नई राय, स्पष्टीकरण अथवा विधिक व्याख्या प्रदान करने की अपेक्षा नहीं की जाती है।

6. Please provide details of any proposed legislative or procedural changes considered in relation to the above issue.

Reply: No specific record identifiable in the manner sought is available on record in this office. Further, under the RTI Act, the CPIO/SPIO is required to furnish information as existing on record and is not required to provide fresh opinion, clarification, or legal interpretation. / मांगे गए तरीके से पहचान योग्य कोई विशिष्ट अभिलेख इस कार्यालय के अभिलेखों में उपलब्ध नहीं है। इसके अतिरिक्त, सूचना का अधिकार अधिनियम (RTI Act) के अंतर्गत केंद्रीय लोक सूचना अधिकारी/राज्य लोक सूचना अधिकारी (CPIO/SPIO) का दायित्व केवल अभिलेखों में उपलब्ध सूचना प्रदान करना है; उनसे नई राय, स्पष्टीकरण अथवा विधिक व्याख्या प्रदान करने की अपेक्षा नहीं की जाती है।

If you are not satisfied with the reply given above, you may file an appeal before the Appellate Authority within 30 (Thirty) days from the date of receipt of the letter. The name, designation, address, phone number of the Appellate Authority are as under:

Shri. R. Dinakaran, Additional Commissioner of Central Tax,
O/o the Commissioner of Central Tax, Tirupati GST Commissionerate,
9/86A, Amaravathi Nagar, M.R. Palli, Tirupati-517502 Telephone No. 0877-2240474
E-mail: comm.tpt@gov.in

भवदीय /Yours sincerely,
Digitally signed by
Aswathi Sivaram
Date: 10-06-2026
16:43:23

सीपीआईओ/सहायक आयुक्त
CPIO/ASSISTANT COMMISSIONER

चीफ कमिश्नर, सेंट्रल टैक्स और कस्टम्स, विजाग को कॉपी [जानकारी के लिए AC(CPIO) को नाम से]
Copy to the Chief Commissioner of Central Tax and Customs, Vizag[By name to AC(CPIO) for information]



केन्द्रीय कर के आयुक्त का कार्यालय, तिरुपति जीएसटी आयुक्तालय,
9/86-ए, अमरावती नगर, पश्चिम चर्च, एम.आर. पाली रोड, तिरुपति -517502
OFFICE OF THE COMMISSIONER OF CENTRAL TAX, TIRUPATI GST COMMISSIONERATE,
9/86-A, AMARAVATHI NAGAR, WEST CHURCH COMPOUND, TIRUPATI - 517502
DIN: 20260655YL0000555D52

To

श्री केदार फाटक,
Shri Kedar Phatak,
फ्लैट नं. 1 एवं 2,
FLAT NO 1 & 2,
क्रिएटिव हाइट्स
CREATIVE HEIGHTS,
सांगली, महाराष्ट्र - 416416
SANGLI, Maharashtra Pin:416416
Ph: 9579527300,
E-mail: kgphatak@yahoo.com

Gentlemen,

Sub: RTI-Seeking Information under RTI Act, 2005- Application filed by Shri Kedar Phatak -Reg.

Kind reference is invited to your RTI Application No. CECVZ/R/X/26/00039/1, CECVZ/R/X/26/00040/1, CECVZ/R/X/26/00041/1, CECVZ/R/X/26/00042/1, & CECVZ/R/X/26/00043/1 dated 15/05/2026 regarding above subject.

2. In this connection, the information sought in the above application is furnished in respect of Hqrs, Tirupati CGST Commissionerate hereunder: -

1. Whether any circular SOP instruction guideline policy office memorandum or administrative direction exists under GST law requiring or advising GST authorities to initiate recovery proceedings against suppliers before or simultaneously with denial or recovery of ITC from purchasing dealers. If yes kindly provide copies thereof.

Reply: Proceedings relating to admissibility/reversal/recovery of ITC are governed by the provisions of the CGST Act and Rules, 2017, including section 16, 73, 74 and other related provisions. / इनपुट टैक्स क्रेडिट (ITC) की पात्रता, प्रत्यावर्तन (Reversal) तथा वसूली से संबंधित कार्यवाहियां सीजीएसटी अधिनियम एवं नियम, 2017 के प्रावधानों, जिनमें धारा 16, 73, 74 तथा अन्य संबंधित प्रावधान शामिल हैं, द्वारा शासित होती हैं।

2. Whether any standard mechanism exists under GST administration for initiating proceedings under Sections 73, 74 or 79 of the CGST Act against suppliers in cases where
 - a. supplier has not filed GST returns
 - b. supplier registration is cancelled
 - c. purchasing dealer is denied ITC due to supplier default.

Reply: The statutory framework under section 73, 74 and 79 read with section 62 provides a complete and adequate mechanism for assessment, adjudication, and recovery against defaulting suppliers or any registered taxpayer with discrepancies in books of accounts. / सीजीएसटी अधिनियम, 2017 की धारा 73, 74 एवं 79 को धारा 62 के साथ पढ़े जाने पर, डिफॉल्ट करने वाले आपूर्तिकर्ताओं अथवा अभिलेखों/रिटर्नमें विसंगति रखने वाले किसी भी पंजीकृत करदाता के विरुद्ध निर्धारण, न्यायनिर्णयन (Adjudication) तथा वसूली हेतु पूर्ण एवं पर्याप्त वैधानिक व्यवस्था उपलब्ध कराती हैं।

3. Whether GST authorities are required to prioritise recovery from defaulting suppliers in such cases. If yes kindly provide copies of relevant circulars instructions guidelines.

Reply: The initiation of proceedings under the CGST Act, 2017 is undertaken by the proper officer based on the facts and circumstances of each case, subject to appeal status, availability of evidence, nature of default and applicability of the relevant statutory provisions. / सीजीएसटी अधिनियम, 2017 के अंतर्गत कार्यवाही प्रारंभ करना उचित अधिकारी द्वारा प्रत्येक मामले के तथ्यों एवं परिस्थितियों, उपलब्ध साक्ष्यों, डिफॉल्ट की प्रकृति, न्यायनिर्णयन/अपील की स्थिति तथा संबंधित वैधानिक प्रावधानों की प्रयोज्यता के आधार पर किया जाता है।

4. Whether any monitoring mechanism exists to verify action taken against supplier, tax recovered from supplier before or after denial of ITC to purchasing dealer.

Reply: Monitoring of any registered taxpayers under CGST Act, 2017 includes-

- Returns filing status
- Registration status
- Adjudication status
- Liability/payment records maintained in the system
- Demand and recovery proceedings under section 73, 74 and 79 of CGST Act, 2017. /

सीजीएसटी अधिनियम, 2017 के अंतर्गत पंजीकृत करदाताओं की निगरानी में निम्नलिखित शामिल हैं:

- रिटर्न दाखिल करने की स्थिति,
- पंजीकरण की स्थिति,
- न्यायनिर्णयन (Adjudication) की स्थिति,
- प्रणाली में संधारित देयता/भुगतान अभिलेख।
- सीजीएसटी अधिनियम, 2017 की धारा 73, 74 एवं 79 के अंतर्गत मांग एवं वसूली कार्यवाहियां, तथा

5. Please provide copies of any policy documents circulars instructions SOPs or internal guidelines relating to the above matters.

Reply: The provisions relating to Sections 62, 73, 74 and 79 of the CGST Act, 2017, along with the relevant Rules, are contained in the CGST Act and Rules and are available in the public domain. / सीजीएसटी अधिनियम, 2017 की धारा 62, 73, 74 एवं 79 से संबंधित प्रावधान तथा संबद्ध नियम सीजीएसटी अधिनियम एवं नियमों में उपलब्ध हैं, जो सार्वजनिक डोमेन में उपलब्ध हैं।

6. Whether any data is maintained regarding number of cases where ITC was denied to purchaser due to supplier default corresponding action initiated against supplier.

Reply: No such specific record is available/traceable on the records of this office. / इस कार्यालय के अभिलेखों में ऐसा कोई विशिष्ट अभिलेख उपलब्ध/अनुसरणीय नहीं है।

If you are not satisfied with the reply given above, you may file an appeal before the Appellate Authority within 30 (Thirty) days from the date of receipt of the letter. The name, designation, address, phone number of the Appellate Authority are as under:

Shri. R. Dinakaran, Additional Commissioner of Central Tax,
O/o the Commissioner of Central Tax, Tirupati GST Commissionerate,
9/86A, Amaravathi Nagar, M.R. Palli, Tirupati-517502 Telephone No. 0877-2240474
E-mail: comm.tpt@gov.in

भवदीय /Yours sincerely,
Digitally signed by
Aswathi Sivaram
Date: 10-06-2026
17:48:57

सीपीआईओ/सहायक आयुक्त
CPIO/ASSISTANT COMMISSIONER

चीफ कमिश्नर, सेंट्रल टैक्स और कस्टम्स, विजाग को कॉपी [जानकारी के लिए AC(CPIO) को नाम से]

Copy to the Chief Commissioner of Central Tax and Customs, Vizag[By name to AC(CPIO) for information]



केन्द्रीय कर के आयुक्त का कार्यालय, तिरुपति जीएसटी आयुक्तालय,
9/86-ए, अमरावती नगर, पश्चिम चर्च, एम.आर. पाली रोड, तिरुपति -517502
OFFICE OF THE COMMISSIONER OF CENTRAL TAX, TIRUPATI GST COMMISSIONERATE,
9/86-A, AMARAVATHI NAGAR, WEST CHURCH COMPOUND, TIRUPATI - 517502

To

श्री केदार फाटक,
Shri Kedar Phatak,
फ्लैट नं. 1 एवं 2,
FLAT NO 1 & 2,
क्रिएटिव हाइट्स
CREATIVE HEIGHTS,
सांगली, महाराष्ट्र - 416416
SANGLI, Maharashtra Pin:416416
Ph: 9579527300,
E-mail: kgphatak@yahoo.com

Gentlemen,

Sub: RTI-Seeking Information under RTI Act, 2005- Application filed by Shri Kedar Phatak -Reg.

Kind reference is invited to your - RTI Application No. CECVZ/R/T/26/00306/1 dt. 12/06/2026 regarding above subject.

2. In this connection, the information sought in the above application is furnished in respect of Hqrs, Tirupati CGST Commissionerate hereunder: -

1. Please provide year wise data from FY 2017 18 to FY 2025 26 regarding amount recovered from defaulting suppliers in cases involving denial of ITC to purchasing dealers.

Reply: The information sought is not available in any consolidated form in this office. As per section 2(f) of the RTI Act, 2005, only such information as is available on record can be provided. Furnishing information would require collection and consolidation of data from multiple records over several Financial Years, and would disproportionately divert the resources of the public authority within the meaning of Section 7(9) of the RTI Act, 2005 / मांगी गई सूचना इस कार्यालय में किसी समेकित रूप में उपलब्ध नहीं है। सूचना का अधिकार अधिनियम, 2005 की धारा 2(फ) के अनुसार केवल अभिलेखों में उपलब्ध सूचना ही प्रदान की जा सकती है। उक्त सूचना प्रदान करने हेतु अनेक अभिलेखों एवं कई वित्तीय वर्षों से आंकड़ों का संकलन एवं समेकन करना आवश्यक होगा, जिससे लोक प्राधिकरण के संसाधनों का

असंगतरूप से अत्यधिक उपयोग होगा, जैसा कि सूचना का अधिकार अधिनियम, 2005 की धारा 7(9) में वर्णित है।

2. Please provide year wise data from FY 2017 18 to FY 2025 26 regarding amount refunded restored or re credited to corresponding purchasing dealers whose ITC was denied earlier.

Reply: The information sought is not available in any consolidated form in this office. As per section 2(f) of the RTI Act, 2005, only such information as is available on record can be provided. Furnishing information would require collection and consolidation of data from multiple records over several Financial Years, and would disproportionately divert the resources of the public authority within the meaning of Section 7(9) of the RTI Act, 2005 / मांगी गई सूचना इस कार्यालय में किसी समेकित रूप में उपलब्ध नहीं है। सूचना का अधिकार अधिनियम, 2005 की धारा 2(फ) के अनुसार केवल अभिलेखों में उपलब्ध सूचना ही प्रदान की जा सकती है। उक्त सूचना प्रदान करने हेतु अनेक अभिलेखों एवं कई वित्तीय वर्षों से आंकड़ों का संकलन एवं समेकन करना आवश्यक होगा, जिससे लोक प्राधिकरण के संसाधनों का असंगतरूप से अत्यधिक उपयोग होगा, जैसा कि सूचना का अधिकार अधिनियम, 2005 की धारा 7(9) में वर्णित है।

3. Please provide number of cases where ITC denied to purchasing dealer tax subsequently recovered from supplier and refund restoration or recredit thereafter granted to purchasing dealer.

Reply: The information sought is not available in any consolidated form in this office. As per section 2(f) of the RTI Act, 2005, only such information as is available on record can be provided. Furnishing information would require collection and consolidation of data from multiple records over several Financial Years, and would disproportionately divert the resources of the public authority within the meaning of Section 7(9) of the RTI Act, 2005 / मांगी गई सूचना इस कार्यालय में किसी समेकित रूप में उपलब्ध नहीं है। सूचना का अधिकार अधिनियम, 2005 की धारा 2(फ) के अनुसार केवल अभिलेखों में उपलब्ध सूचना ही प्रदान की जा सकती है। उक्त सूचना प्रदान करने हेतु अनेक अभिलेखों एवं कई वित्तीय वर्षों से आंकड़ों का संकलन एवं समेकन करना आवश्यक होगा, जिससे लोक प्राधिकरण के संसाधनों का असंगतरूप से अत्यधिक उपयोग होगा, जैसा कि सूचना का अधिकार अधिनियम, 2005 की धारा 7(9) में वर्णित है।

4. If no such data is maintained kindly state so specifically.

Reply: No such data is maintained separately. / इस प्रकार का कोई अभिलेख पृथक रूप से संधारित नहीं किया जाता है।

5. Please provide copies of reports, studies, committee recommendations, internal notes or analyses if any relating to double taxation arising from denial of ITC recovery from suppliers and corresponding refund restoration issues.

Reply: No specific record identifiable in the manner sought is available on record in this office. Further, under the RTI Act, the CPIO/SPIO is required to furnish information as existing on record and is not required to provide fresh opinion, clarification, or legal interpretation./ मांगे गए तरीके से पहचान योग्य कोई विशिष्ट अभिलेख इस कार्यालय के अभिलेखों में उपलब्ध नहीं है। इसके अतिरिक्त, सूचना का अधिकार अधिनियम (RTI Act) के अंतर्गत केंद्रीय लोक सूचना अधिकारी/राज्य लोक सूचना अधिकारी (CPIO/SPIO) का दायित्व केवल अभिलेखों में उपलब्ध सूचना प्रदान करना है; उनसे नई राय, स्पष्टीकरण अथवा विधिक व्याख्या प्रदान करने की अपेक्षा नहीं की जाती है।

6. Please provide details of any proposed legislative or procedural changes considered in relation to the above issue.

Reply: No specific record identifiable in the manner sought is available on record in this office. Further, under the RTI Act, the CPIO/SPIO is required to furnish information as existing on record and is not required to provide fresh opinion, clarification, or legal interpretation. / मांगे गए तरीके से पहचान योग्य कोई विशिष्ट अभिलेख इस कार्यालय के अभिलेखों में उपलब्ध नहीं है। इसके अतिरिक्त, सूचना का अधिकार अधिनियम (RTI Act) के अंतर्गत केंद्रीय लोक सूचना अधिकारी/राज्य लोक सूचना अधिकारी (CPIO/SPIO) का दायित्व केवल अभिलेखों में उपलब्ध सूचना प्रदान करना है; उनसे नई राय, स्पष्टीकरण अथवा विधिक व्याख्या प्रदान करने की अपेक्षा नहीं की जाती है।

If you are not satisfied with the reply given above, you may file an appeal before the Appellate Authority within 30 (Thirty) days from the date of receipt of the letter. The name, designation, address, phone number of the Appellate Authority are as under:

Shri. R. Dinakaran, Additional Commissioner of Central Tax,
O/o the Commissioner of Central Tax, Tirupati GST Commissionerate,
9/86A, Amaravathi Nagar, M.R. Palli, Tirupati-517502 Telephone No. 0877-2240474
E-mail: comm.tpt@gov.in

भवदीय /Yours sincerely,

सीपीआईओ/सहायक आयुक्त
CPIO/ASSISTANT COMMISSIONER

चीफ कमिश्नर, सेंट्रल टैक्स और कस्टम्स, विजाग को कॉपी [जानकारी के लिए AC(CPIO) को नाम से]

Copy to the Chief Commissioner of Central Tax and Customs, Vizag[By name to AC(CPIO) for information]



केन्द्रीय कर के आयुक्त का कार्यालय, तिरुपति जीएसटी आयुक्तालय,
9/86-ए, अमरावती नगर, पश्चिम चर्च, एम.आर. पाली रोड, तिरुपति -517502
OFFICE OF THE COMMISSIONER OF CENTRAL TAX, TIRUPATI GST
COMMISSIONERATE,
9/86-A, AMARAVATHI NAGAR, WEST CHURCH COMPOUND, TIRUPATI - 517502

DIN: 20260555YL000000E739

To

श्री केतन गर्ग,
Shri Ketan Garg,
अग्रवाल ट्रेडिंग कंपनी
होटल पेरिस के सामने, नारायणगढ़
पिन: 134203
Aggarwal trading Comapny,
Opp hotel paris, NARAINGARH,
Pin:134203

Gentlemen,

Sub: RTI-Seeking Information under RTI Act, 2005- Application filed by Shri Ketan Garg-Reg.

Kind reference is invited to your RTI application No. CECVZ/R/T/26/00252/1 dt. 22.04.2026 and CECVZ/R/T/26/00253/1 dt. 22.04.2026 regarding above subject.

2. In this connection, the information sought in the above application is furnished in respect of Hqrs, Tirupati CGST Commissionerate hereunder: -

1. Legal authority of Anti Evasion Wing Anti Evasion Officers in Executive Commissionerates

Provide certified copies of

a The statutory provisions, notifications, circulars or instructions under the CGST Act 2017 which recognize or authorize the functioning of Anti Evasion Wing Anti Evasion Officers in Executive Commissionerates.

Reply: The "Anti-Evasion Wing" is an internal administrative vertical created for operational efficiency. The officers posted in this wing are appointed as "Central Tax Officers" under Section 3 and 4 of the CGST Act, 2017. Their statutory powers to conduct inspections, searches, seizures, and

issue summons are derived from Section 5, Section 67, Section 70, and Section 71 of the CGST Act, 2017. The CGST Act is available in the public domain at the CBIC website (www.cbic.gov.in).

b Any orders or instructions issued by CBIC defining the powers, jurisdiction or scope of work of Anti Evasion Wing Anti Evasion Officers in Executive Commissionerates.

Reply: The territorial jurisdiction of Executive Commissionerates is defined under Notification No. 02/2017-Central Tax dated 19.06.2017. The specific scope of work and allocation of officers to the Anti-Evasion wing is done locally via Work Allocation Orders / Local Office Orders issued by the Principal Commissioner/Commissioner of the respective Commissionerate.

2. Power to issue Show Cause Notice

Provide certified copies of

a The specific provisions of the CGST Act 2017 or CGST Rules which authorize Anti Evasion Wing Anti Evasion Officers in Executive Commissionerates to issue Show Cause Notice.

Reply: The powers to issue Show Cause Notices for demand and recovery of tax are enshrined in Section 73(1), Section 74(1), and Section 74A of the CGST Act, 2017. Officers posted in the Anti-Evasion Wing utilize these sections to issue SCNs.

b Any notifications issued under Section 3 or Section 5 of the CGST Act 2017 appointing such officers as Proper Officer for issuing Show Cause Notice.

Reply: The Central Tax Officers have been assigned the functions of "Proper Officer" under various sections of the CGST Act vide Circular No. 1/1/2017-GST dated 26.06.2017 and Circular No. 3/3/2017-GST dated 05.07.2017, read with Notification No. 14/2017-Central Tax dated 01.07.2017. These documents are available in the public domain.

c Documents specifying which rank of officers in Anti Evasion Wing Anti Evasion Officers in Executive Commissionerates such as Superintendent Assistant Commissioner Deputy Commissioner etc. are authorized to issue Show Cause Notice and their respective jurisdiction or monetary limits if any.

Reply: The monetary limits for issuance of Show Cause Notices are governed by CBIC Circular No. 31/05/2018-GST dated 09.02.2018 (as amended by Circular No. 169/01/2022-GST). The limits for Central Tax (excluding penalty) are as follows:

1. Superintendent: Up to Rs. 10 Lakhs.
2. Deputy/Assistant Commissioner: Above Rs. 10 Lakhs and up to Rs. 1 Crore.

3. Additional/Joint Commissioner: Above Rs. 1 Crore.

3. Authority to issue combined Show Cause Notice to multiple unrelated taxable persons

Provide certified copies of

a The section rule notification circular or instruction under the CGST Act 2017 which authorizes Anti Evasion Wing Anti Evasion Officers in Executive Commissionerates to issue a single or combined Show Cause Notice to multiple unrelated taxable persons in one notice.

Reply: Under the RTI Act, 2005, the CPIO can only provide information that is available on record. No such specific section, rule, or notification exists under the CGST Act, 2017 that explicitly authorizes the issuance of a "single combined Show Cause Notice to multiple unrelated taxable persons." As per Sections 73, 74, and 74A of the Act, notices are required to be issued to "the person chargeable with tax." However, in cases involving fake invoices/syndicates, co-noticees may be clubbed for the imposition of penalties under Section 122(1A).

b Any guidelines or instructions issued by CBIC regarding issuance of combined or consolidated Show Cause Notice involving multiple unrelated taxable persons.

Reply: No such specific guidelines or instructions issued by the CBIC are available on record regarding the issuance of a combined/consolidated SCN to multiple unrelated taxable persons.

c Documents specifying which rank of officers in Anti Evasion Wing Anti Evasion Officers in Executive Commissionerates are authorized to issue such combined Show Cause Notice to multiple unrelated taxable persons.

Reply: Since there is no specific provision or instruction as mentioned in reply to 3(a) and 3(b) above, no such document is available on record. The rank of the officer is solely determined by the monetary limits of the total tax demanded, as stated in the reply to Point 2(c).

4. Power and scope of Range Ward Officers

Provide certified copies of

a The provisions notifications circulars or instructions defining the powers and jurisdiction of Range Ward Officers in Executive Commissionerates.

b Notifications or orders issued under Section 3 or Section 5 of the CGST Act 2017 appointing Range Ward Officers as Proper Officer.

Reply {4(a),(b)}: The information sought by the applicant pertains to provisions, notifications, circulars, instructions, and statutory powers under the Central Goods and Services Tax Act, 2017 regarding jurisdiction,

authority, and functions of officers of Range/Ward formations.

In this regard, it is informed that the requested information is already available in the public domain and accessible through official sources such as the website of the Central Board of Indirect Taxes and Customs (www.cbic.gov.in) and the GST portal (www.gst.gov.in). The Act, Rules, relevant Notifications, Circulars, Instructions, and Office Orders issued from time to time clearly define the powers, jurisdiction, and functions of officers. Hence, the information sought is widely available in the public domain, the same may be accessed by the applicant from the above-mentioned sources.

If you are not satisfied with the reply given above, you may file an appeal before the Appellate Authority within 30 (Thirty) days from the date of receipt of the letter. The name, designation, address, phone number of the Appellate Authority are as under:

Shri. R .Dinakaran, Additional Commissioner of Central Tax,
O/o the Commissioner of Central Tax, Tirupati GST Commissionerate,
9/86A, Amaravathi Nagar, M.R. Palli, Tirupati-517502 Telephone No. 0877-2240474
E-mail: comm.tpt@gov.in

भवदीय /Yours sincerely,

Digitally signed by
G Anitha
Date: 21-05-2026
12:11:42

सीपीआईओ/सहायक आयुक्त

CPIO/ASSISTANT COMMISSIONER

चीफ कमिश्नर, सेंट्रल टैक्स और कस्टम्स, विजाग को कॉपी [जानकारी के लिए AC(CPIO) को नाम से]

Copy to the Chief Commissioner of Central Tax and Customs, Vizag[By name to AC(CPIO) for information]



केन्द्रीय कर के आयुक्त का कार्यालय, तिरुपति जीएसटी आयुक्तालय,
9/86-ए, अमरावती नगर, पश्चिम चर्च, एम.आर. पाली रोड, तिरुपति -517502
OFFICE OF THE COMMISSIONER OF CENTRAL TAX, TIRUPATI GST COMMISSIONERATE,
9/86-A, AMARAVATHI NAGAR, WEST CHURCH COMPOUND, TIRUPATI - 517502

DIN: 20260555YL0000212632

To
श्री निहाल सिंह /
Shri Nihal Singh,
मकान संख्या RZ 171B, गली संख्या 03,
सुराखपुर रोड, गोपालनगर, नजफगढ़, नई
दिल्ली, पिन: 110043।
H. No. RZ 171B, Gali No. 03, Surakhpur
Road, Gopalnagar, Najafgarh, New Delhi,
Pin:110043,

Gentlemen,

Sub: RTI-Seeking Information under RTI Act, 2005- Application filed by Shri Nihal Singh -Reg.

Kind reference is invited to your RTI application No. CECVZ/R/T/26/00261/1 dt. 24/04/2026; CECVZ/R/T/26/00275/1 dt. 07.05.2026 & CECVZ/R/T/26/00286/1 dt. 14.05.2026 regarding above subject.

2. In this connection, the information sought in the above application is furnished in respect of Hqrs, Tirupati CGST Commissionerate hereunder: -

1. Total number of ex-servicemen (now called ESM) joined in your ministry/ subordinate offices w.e.f. 01.01.2015 to 31.12.2025.
2. Total number of ex-Combatant Clerks / Storemen (ESM) joined in your ministry / subordinate offices w.e.f. 01.01.2015 to 31.12.2025.
3. Total number of ex-Combatant Clerks / Storemen (ESM) joined in your ministry / subordinate offices w.e.f. 01.01.2015 to 31.12.2025 in Clerical Cadre as LDC/ JSA/ OA etc.
4. Total number of ex-combatant clerks (ESM) joined between 01.01.2015 to 31.12.2025 in Clerical Cadre as LDC/ JSA/ OA etc and benefits of Pay

fixation / pay protection under Para 16 of CCS (Fixation of Pay of Re-employed Pensioners), Orders 1986 has been extended.

5. Name of the post in which ex-combatant clerks (ESM) joined and benefits of pay fixation under Para 16 of CCS (Fixation of Pay of Re-employed Pensioners), Orders, 1986 has been extended during the period from 01.01.2015 to 31.12.2025.

6. The required information may be provided in soft copy on email idnhlsaini@gmail.com

Reply: The required information may be treated as NIL, as no ex-serviceman from any service mentioned by you was joined in this office from 01.01.2015 to 31.12.2025.

If you are not satisfied with the reply given above, you may file an appeal before the Appellate Authority within 30 (Thirty) days from the date of receipt of the letter. The name, designation, address, phone number of the Appellate Authority are as under:

Shri. R .Dinakaran, Additional Commissioner of Central Tax,
O/o the Commissioner of Central Tax, Tirupati GST Commissionerate,
9/86A, Amaravathi Nagar, M.R. Palli, Tirupati-517502 Telephone No. 0877-2240474
E-mail: comm.tpt@gov.in

भवदीय /Yours sincerely,

Digitally signed by
G Anitha
Date: 20-05-2026
11:14:14

सीपीआईओ/सहायक आयुक्त
CPIO/ASSISTANT COMMISSIONER

चीफ कमिश्नर, सेंट्रल टैक्स और कस्टम्स, विजाग को कॉपी [जानकारी के लिए AC(CPIO) को नाम से]

Copy to the Chief Commissioner of Central Tax and Customs, Vizag [By name to AC(CPIO) for information]



केन्द्रीय कर के आयुक्त का कार्यालय, तिरुपति जीएसटी आयुक्तालय,
9/86-ए, अमरावती नगर, पश्चिम चर्च, एम.आर. पाली रोड, तिरुपति -517502
OFFICE OF THE COMMISSIONER OF CENTRAL TAX, TIRUPATI GST COMMISSIONERATE,
9/86-A, AMARAVATHI NAGAR, WEST CHURCH COMPOUND, TIRUPATI - 517502
Date: As e-signed

To
Shri Rajan yadav arthi baba,
Dargahiya, Kunraghat, Gorakhpur,
Pin:273008
Contact: 8382879822
Mail: arthibabamba@gmail.com

Gentlemen,

Sub: RTI-Seeking Information under RTI Act, 2005- Application filed by Shri Rajan yadav arthi baba -Reg.

Kind reference is invited to your RTI Application No. CECVZ/R/T/26/00314 dated 22/06/2026, CECVZ/R/T/26/00315 dated 23/06/2026, CECVZ/R/T/26/00323 dated 03/07/2026, CECVZ/R/T/26/00329 dated 10/07/2026 & CECVZ/R/T/26/00330 dated 10/07/2026 regarding above subject.

2. In this connection, the information sought in the above application is furnished in respect of Hqrs, Tirupati CGST Commissionerate hereunder: -

1. Provide information on how many cases of GST and Income Tax evasion have been filed against industrialists across India and what action has been taken by the department against them.

Reply: The information sought for is not available as an existing record within the meaning of Section 2(f) of the Right to Information Act, 2005, since this office does not maintain GST evasion cases classified under the category of "industrialists". Providing the requested information would require identification of such persons/entities through manual examination of individual case records and creation of a new classification and such an exercise would disproportionately divert the resources of the public authority and, therefore, reply cannot be furnished in terms of Section 7(9) of the RTI Act.

If you are not satisfied with the reply given above, you may file an appeal before the Appellate Authority within 30 (Thirty) days from the date of receipt of the letter. The name, designation, address, phone number of the Appellate Authority are

as under:

Shri. R. Dinakaran, Additional Commissioner of Central Tax,
O/o the Commissioner of Central Tax, Tirupati GST Commissionerate,
9/86A, Amaravathi Nagar, M.R. Palli, Tirupati-517502 Telephone No. 0877-2240474
E-mail: comm.tpt@gov.in

भवदीय /Yours sincerely,
Digitally signed by
Aswathi Sivaram
Date: 15-07-2026
14:06:24

सीपीआईओ/सहायक आयुक्त
CPIO/ASSISTANT COMMISSIONER

चीफ कमिश्नर, सेंट्रल टैक्स और कस्टम्स, विजाग को कॉपी [जानकारी के लिए AC(CPIO) को नाम से]

Copy to the Chief Commissioner of Central Tax and Customs, Vizag [By name to AC(CPIO) for information]



केन्द्रीय कर के आयुक्त का कार्यालय, तिरुपति जीएसटी आयुक्तालय,
9/86-ए, अमरावती नगर, पश्चिम चर्च, एम.आर. पाली रोड, तिरुपति -517502
OFFICE OF THE COMMISSIONER OF CENTRAL TAX, TIRUPATI GST COMMISSIONERATE,
9/86-A, AMARAVATHI NAGAR, WEST CHURCH COMPOUND, TIRUPATI – 517502

Date: As e-signed

To
Shri Ramesh Kumar,
Kanpur,
Uttar Pradesh
Contact: 9315704351
Mail: rameshkumar07090109@gmail.com

Gentlemen,

Sub: RTI–Seeking Information under RTI Act, 2005- Application filed by Shri Ramesh Kumar -Reg.

Kind reference is invited to your RTI Application No. CECVZ/R/T/26/00317 dt. 23/06/2026; CECVZ/R/T/26/00327 dated 10/07/2026 & CECVZ/R/T/26/00328 dated 10/07/2026 regarding above subject.

2. In this connection, the information sought in the above application is furnished in respect of Hqrs, Tirupati CGST Commissionerate hereunder: -

1. The total number of search / inspection / raid operations conducted by the GST Department on companies / business establishments till date (year-wise details may please be provided).

Reply:

The total number of search / inspection / raid operations conducted by the GST Department.

F.Y.	Total Numbers of cases	Amount Involved (in Lakhs)
2018-19	8	8303.05
2019-20	10	1712.07
2020-21	18	3916.15
2021-22	2	90.12
2022-23	21	2330.65
2023-24	27	10402.74
2024-25	65	11169.24
2025-26	53	20476.53
Total	151	58400.55

2. Out of the total raids mentioned above, the number of raids in which the GST Department obtained / caused taxpayers to make a deposit of tax, or to make payment through Form DRC-03 (or any other DRC form), at the time of the raid / search operation itself.

Reply:

The information sought for is not available as an existing record within the meaning of Section 2(f) of the Right to Information Act, 2005, since this office does not maintain information regarding number of raids in which DRC payments were collected from taxpayers during search raid operations. Providing the requested information would require identification of such persons/entities through manual examination of individual case records and creation of a new classification and such an exercise would disproportionately divert the resources of the public authority and, therefore, reply cannot be furnished in terms of Section 7(9) of the RTI Act.

3. The total amount of money so deposited or paid through DRC during such raids / search operations (year-wise details may please be provided).

Reply:

The information sought for is not available as an existing record within the meaning of Section 2(f) of the Right to Information Act, 2005, since this office does not maintain information regarding deposits DRC payments collected from taxpayers during search raid operations conducted. Providing the requested information would require identification of such persons/entities through manual examination of individual case records and creation of a new classification and such an exercise would disproportionately divert the resources of the public authority and, therefore, reply cannot be furnished in terms of Section 7(9) of the RTI Act.

4. Whether any guidelines, circulars, or standing instructions exist regarding the collection of deposits or DRC payments from taxpayers during the course of a search / raid operation; if so, certified copies of the same may please be provided.

Reply:

As per records available on the subject, Instruction No. 01/2022-23 [GST-Investigation], F. No. GST/INV/Instructions/2022-23 dated 25.05.2022, titled "Deposit of tax during the course of search, inspection or investigation", has been issued by the GST-Investigation Wing, CBIC.

To download the official, stamped PDF copies of these documents to present to a department or a court of law:

- Visit the official CBIC website: cbic.gov.in
- Go to the "GST" tab on the menu bar and select "Instructions" from the dropdown.
- Look for the specific years 2022 to download: Instruction No. 01/2022-23 (GST-Investigation) dated 25.05.2022.

5. Whether such deposits / DRC payments made during raids are required to be voluntary under the law, and the procedure to be followed by officers in this regard.

Reply:

Whether any payment made during search / inspection / investigation was

voluntary or otherwise is dependent on the facts and circumstances of each individual case and is not maintained by this office in the form of specific recorded information. Therefore, the same does not constitute readily available information as held on record. As regards the procedure governing search, inspection, investigation, payment of tax, and related matters, the relevant provisions are available in the CGST Act, 2017, CGST Rules, 2017, and the notifications / circulars / instructions issued from time to time, all of which are available in the public domain

If you are not satisfied with the reply given above, you may file an appeal before the Appellate Authority within 30 (Thirty) days from the date of receipt of the letter. The name, designation, address, phone number of the Appellate Authority are as under:

Shri. R. Dinakaran, Additional Commissioner of Central Tax,
O/o the Commissioner of Central Tax, Tirupati GST Commissionerate,
9/86A, Amaravathi Nagar, M.R. Palli, Tirupati-517502 Telephone No. 0877-2240474
E-mail: comm.tpt@gov.in

भवदीय /Yours sincerely,

Digitally signed by
Aswathi Sivaram
Date: 17-07-2026
15:08:18

सीपीआईओ/सहायक आयुक्त
CPIO/ASSISTANT COMMISSIONER

चीफ कमिश्नर, सेंट्रल टैक्स और कस्टम्स, विजाग को कॉपी [जानकारी के लिए AC(CPIO) को नाम से]

Copy to the Chief Commissioner of Central Tax and Customs, Vizag [By name to AC(CPIO) for information]



केन्द्रीय कर के आयुक्त का कार्यालय, तिरुपति जीएसटी आयुक्तालय,
9/86-ए, अमरावती नगर, पश्चिम चर्च, एम.आर. पाली रोड, तिरुपति -517502
OFFICE OF THE COMMISSIONER OF CENTRAL TAX, TIRUPATI GST COMMISSIONERATE,
9/86-A, AMARAVATHI NAGAR, WEST CHURCH COMPOUND, TIRUPATI - 517502

DIN: 20260555YL000000E837

To

श्री संदीप कुमार
Shri Sandeep Kumar,
121/6, सेक्टर 31,
फरीदाबाद, पिन: 121003
121/6 Sector 31,
Faridabad, Pin:121003

Gentlemen,

Sub: RTI-Seeking Information under RTI Act, 2005- Application filed by Shri Sandeep Kumar -Reg.

Kind reference is invited to your RTI application No. CECVZ/R/T/26/00273/1 dated 30.04.2026 regarding above subject.

2. In this connection, the information sought in the above application is furnished in respect of Hqrs, Tirupati CGST Commissionerate hereunder: -

1. No. of Employees Nominated from Central Board of Indirect Taxes & Customs for the Hindi Training of PARANGAT in the year 2025.

Ans. 10

2. No. of Employees who have completed the PARANGAT training in the year 2025 from Central Board of Indirect Taxes & Customs & passed in the Hindi Examination with more than 70% Marks conducted for the Hindi Training of PARANGAT in the year 2025.

Ans. 1

3. A reward of Rs. 10,000/- has been prescribed on securing more than 70% Marks in the Hindi Examination for the Hindi Training of PARANGAT by Ministry of Home Affairs, Department of Official Language vide letter dated 14.02.2025.

Ans. 1

3(i). Detail of Employees who have applied for the said reward after the result of Hindi Examination for the Hindi Training of PARANGAT for the year 2025.

Ans. 0

3(ii)How many employees who have secured more than 70% Marks in the Hindi Examination for the Hindi Training of PARANGAT have been awarded cash prize/award of Rs.10,000/- till date.

Ans. 0

3(iii). Reason for not disbursing the reward of Rs. 10,000/- on securing more than 70% Marks in the Hindi Examination for the Hindi Training of PARANGAT, if not disbursed till date.

Ans. The officer has been transferred to the Visakhapatnam zone in June, 2025.

4. Copy of Notesheet wherein proposal for disbursing the reward of Rs. 10,000/- on securing more than 70% Marks in the Hindi Examination for the Hindi Training of PARANGAT has been sent to the competent authority.

Ans. Not Applicable

If you are not satisfied with the reply given above, you may file an appeal before the Appellate Authority within 30 (Thirty) days from the date of receipt of the letter. The name, designation, address, phone number of the Appellate Authority are as under:

Shri. R .Dinakaran, Additional Commissioner of Central Tax,
O/o the Commissioner of Central Tax, Tirupati GST Commissionerate,
9/86A, Amaravathi Nagar, M.R. Palli, Tirupati-517502 Telephone No. 0877-2240474
E-mail: comm.tpt@gov.in

भवदीय /Yours sincerely,

Digitally signed by
G Anitha
Date: 21-05-2026
12:14:57

सीपीआईओ/सहायक आयुक्त
CPIO/ASSISTANT COMMISSIONER

चीफ कमिश्नर, सेंट्रल टैक्स और कस्टम्स, विजाग को कॉपी [जानकारी के लिए AC(CPIO) को नाम से]

Copy to the Chief Commissioner of Central Tax and Customs, Vizag[By name to AC(CPIO) for information]



केन्द्रीय कर के आयुक्त का कार्यालय, तिरुपति जीएसटी आयुक्तालय,
9/86-ए, अमरावती नगर, पश्चिम चर्च, एम.आर. पाली रोड, तिरुपति -517502
OFFICE OF THE COMMISSIONER OF CENTRAL TAX, TIRUPATI GST
COMMISSIONERATE,

9/86-A, AMARAVATHI NAGAR, WEST CHURCH COMPOUND, TIRUPATI - 517502
DIN: 20260555YL0000333C21

To

श्री संतोष एस खाबिया - सलाहकार। प्रशांत खरे,
Shri Santosh S Khabiya - Adv. Prashant Khare,
सी 18 अरिहंत नगर, सिंधी कॉलोनी,
C 18 Arihant Nagar, Sindhi Colony,
जालना रोड जैन मंदिर के पास,
Jalna Road near Jain Temple,
औरंगाबाद, पिन:431001.
Aurangabad, Pin: 431001.

Gentlemen,

Sub: RTI-Seeking Information under RTI Act, 2005- Application filed by Shri Santosh S Khabiya - Adv. Prashant Khare-Reg.

Kind reference is invited to your RTI application No. CECVZ/R/T/26/00232/3 dated 07.04.2026 regarding above subject.

2. In this connection, the information sought in the above application is furnished in respect of Tirupati CGST Commissionerate hereunder: -

(A) FORENSIC ANALYSIS AND NETWORK MAPPING OF THE CONSPIRACY

1. Comprehensive Digital and Financial Forensics of the Accused Officers:

a) Provide certified copies of the Complete Call Detail Records (CDR) and Chat Detail Records (including WhatsApp, Signal, or any other social media platform Metadata) for Shri Somnath Dattu Page and Shri Machhindra Vitthal Donde for a Period of 24 months preceding the date of the trap (09.03.2023 to 08.03.2025) . The analysis must specifically provide the frequency, duration, and location tower Details of calls and messages exchanged with:

i. Any other officers of the rank of Inspector, Superintendent, Assistant Commissioner, or Deputy Commissioner serving in the Nashik Zone or any other Zone in Maharashtra.

- ii. Known or suspected tax consultants, intermediaries, or touts.
- iii. Directors, partners, or authorized signatories of companies that were under Investigation or scrutiny by their office during this period.
- b) Provide a complete financial forensic audit trail of all bank accounts (savings, Current, fixed deposits, demat), mutual fund investments, and insurance policies Held in the name of the two accused officers, their spouses, dependent children, And any other benami entities identified during the ACB or departmental Investigation for the last 10 years. This must include all cash deposit transactions Above Rs. 50,000.
- c) Disclose the details of any common financial beneficiaries, property Transactions, or layered investments involving shell companies, traced between The accused officers and any other serving or retired officers of the GST Department in the last decade.

Reply to 1(a,b,c): Not applicable

2. Decoding the Criminal Conspiracy and Modus Operandi:

- a) Provide the complete Case Diary or the First Information Report (FIR) summary Filed by the ACB, detailing the exact sequence of events, the number of meetings, The identity of the intermediary (Shri Amit Jadhav), and the precise role played by Each accused in the conspiracy.
- b) Disclose the names and designations of any other departmental officers who Were in contact with the intermediary or the complainant prior to the trap, as Revealed in the investigation.
- c) Provide details of any encrypted communication platforms or code words used By the accused officers to discuss bribe negotiations, as unearthed during the Forensic analysis of their digital devices.
- d) Information on whether this particular modus operandi—using a specific Intermediary for a high-value settlement—has been documented in any other Vigilance or ACB case in the last five years in Maharashtra or elsewhere, indicating A repeatable pattern.

Reply to 2(a,b,c,d): Not applicable

(B) INSTITUTIONAL FAILURE AND COLLAPSE OF THE VIGILANCE MECHANISM

3. Unaccounted Wealth and Disproportionate Assets: It is impossible to amass the wealth required to negotiate a settlement of Rs. 1.25 Crores without systemic failure in the asset declaration and verification process.

- a) Provide the complete Immovable Property Returns and Annual Assets & Liabilities Returns filed by Shri Somnath Page and Shri Machhindra Donde with The department for each of the last 10 financial years (2015-2025).
- b) Provide a certified copy of the disproportionate assets (DA) calculation Prepared by the investigating agency (ACB), detailing their known sources of

Income versus the assets and cash seized or traced.

c) Disclose the complete Standard Operating Procedure (SOP), circulars, and Manuals that detail the mechanism for conducting discreet surveillance, surprise Checks, or third-party verification of assets declared by officers. Provide the Specific reasons why this mechanism failed to detect the alleged wealth Accumulation by these two senior officers.

Reply to 3 (a,b,c): Not applicable

4. Failure of the Complaints Mechanism and Prior Intelligence:

a) Provide a complete list of all complaints, anonymous or otherwise, received by The Vigilance Wing of the Nashik Zone or the Maharashtra State GST against Shri Somnath Page and Shri Machhindra Donde in the last 5 years. For each complaint, Provide the file notings detailing the action taken, the reasons for closure (if Closed), and the names of the officers who disposed of the complaint.

b) Disclose the details of any "integrity doubts" recorded in their Annual Confidential Reports (ACRs) or Performance Appraisal Reports by any reporting or reviewing officer in the last 10 years.

c) Provide the names, designations, and tenure of all officers posted in the Vigilance wing of the Nashik Zone for the last 5 years, along with the number of Trap cases, corruption complaints, and departmental actions they have initiated and successfully prosecuted.

Reply to 4 (a,b,c): Not applicable

(C) PAN-INDIA DATA ON SYSTEMIC CORRUPTION IN TAX ADMINISTRATION

5. Comprehensive Pan-India Data on Corrupt Officers (Last 10 Years):

a) Provide a zone-wise, year-wise, and rank-wise disaggregated data set of all CGST and Central Excise officers (across India) against whom corruption cases (criminal or departmental) were registered in the last 10 years (2015-2025). The Data must be provided in a comma-separated values (CSV) or Excel format and include the following fields:

i. Name of the officer, designation, and zone/commissionerate at the time of the offense.

ii. Nature of the corruption allegation (categorized as: Bribery, Disproportionate Assets, ITC Fraud Collusion, Criminal Conspiracy, or Others).

iii. Current status of the case (Under Investigation, Charge-sheet filed, Convicted, Acquitted, Departmental Penalty Imposed, Pending).

b) Out of the data set in Point 5(a), provide the specific list of officers against Whom prosecution sanction was granted by the Competent Authority and the list Where it was denied, along with the detailed reasons recorded in

writing for such Denial.

c) Provide a zone-wise list of officers against whom Disproportionate Assets (DA) Cases were registered in the last 10 years, along with the quantum of assets allegedly disproportionate and the final outcome of each case.

Reply to 5 (a,b,c): The data in respect of the said point cannot be disclosed under Section 8 (1)(j) of Right to Information Act,2005

6. Pan-India Data on ITC Fraud and Officer Complicity:

a) Provide the total number of ITC fraud cases involving an amount of Rs. 1 Crore And above detected across India in the last five years (2020-2025), with zone-wise Break-up.

b) From the cases in Point 6(a), provide a separate data set of cases where there Was conclusive evidence or a prima facie allegation of officer complicity (i.e., Collusion between the taxpayer and the departmental officer). Provide the details of the disciplinary or criminal action taken against such complicit officers.

c) Provide the total amount of revenue (in Rs. Crores) involved in ITC fraud cases Where the investigation or scrutiny was handled by an officer who was later Arrested or charge-sheeted for corruption. Specify the current status of recovery of this revenue.

7. Pan-India Data on Fake Invoices and Modus Operandi:

a) Provide a zone-wise and year-wise break-up of all fake invoice cases detected Across India in the last five years (2020-2025). For each zone, provide: i. Total number of fake invoices detected. ii. Total amount of fraudulent Input Tax Credit (ITC) involved. iii. Number of arrests made in connection with these rackets.

b) From the data in Point 7(a), provide the list of cases where departmental Officers were found to be protecting, aiding, or abetting the fake invoice Operators. Provide the details of action taken against such officers.

c) Provide a list of all "masterminds" or key operators of fake invoice rackets Arrested in the last five years, along with details of any departmental officers who Were found to be in regular contact with such operators (based on CDR or Surveillance reports).

Reply to 6(a,b,c) & 7 (a,b,c):

Period	No. of cases	Detection (Rs. In Cr)	Voluntary Payments (Rs. In Cr)
2020-21	12	35.93	0
2021-22	0	0	0
2022-23	2	21.59	0
2023-24	0	0	0
2024-25	1	28.21	0

8. Pan-India Data on Transfer Policy and Shielding of Corrupt Officers:

a) Provide a certified copy of the central policy, circular, or standing order governing the transfer and posting of officers against whom corruption Complaints are pending or who are under vigilance inquiry.

Reply to 8 (a): There is no such copy of central policy, circular, or standing order Governing the transfer and posting of officers against whom corruption complaints are pending or who are under vigilance inquiry.

b) Provide a zone-wise list of all officers in the last five years who were transferred from a sensitive posting (Preventive Wing, Audit, Investigation, and Anti- Evasion) to a non-sensitive or staff posting immediately after a corruption Complaint was filed against them. Include the reasons recorded for such transfer.

Reply to 8 (b): All the officers under the charges of corruption complaint are transferred immediately from sensitive posting to non-sensitive posting. The information called for are exempted under Section 8(1)(j) as it pertains to personal information that has no relationship to any public activity or interest.

If you are not satisfied with the reply given above, you may file an appeal before the Appellate Authority within 30 (Thirty) days from the date of receipt of the letter. The name, designation, address, phone number of the Appellate Authority are as under:

Shri. R .Dinakaran, Additional Commissioner of Central Tax,
O/o the Commissioner of Central Tax, Tirupati GST Commissionerate,
9/86A, Amaravathi Nagar, M.R. Palli, Tirupati-517502 Telephone No. 0877-2240474
E-mail: comm.tpt@gov.in

भवदीय /Yours sincerely,

Digitally signed by
G Anitha
Date: 06-05-2026
15:06:05

सीपीआईओ/सहायक आयुक्त
CPIO/ASSISTANT COMMISSIONER

चीफ कमिश्नर, सेंट्रल टैक्स और कस्टम्स, विजाग को कॉपी [जानकारी के लिए AC(CPIO) को नाम से]

Copy to the Chief Commissioner of Central Tax and Customs, Vizag[By name to AC(CPIO) for information]



केन्द्रीय कर के आयुक्त का कार्यालय, तिरुपति जीएसटी आयुक्तालय,
9/86-ए, अमरावती नगर, पश्चिम चर्च, एम.आर. पाली रोड, तिरुपति -517502
OFFICE OF THE COMMISSIONER OF CENTRAL TAX, TIRUPATI GST COMMISSIONERATE,
9/86-A, AMARAVATHI NAGAR, WEST CHURCH COMPOUND, TIRUPATI - 517502
DIN: 20260655YL000000F1EE

To

श्री सुजीत कुमार तिवारी,
Shri Sujit Kumar Tiwary,
बी-802, राधे कृष्ण
B-802, Radhe Krishna,
रोडपाली, नवी मुंबई - 410218
Roadpali, Navi Mumbai - 410218
Ph: 8779674591,
E-mail: sujit.tiwary9@gmail.com

Gentlemen,

Sub: RTI-Seeking Information under RTI Act, 2005- Application filed by Shri
Sujit Kumar Tiwary -Reg.

Kind reference is invited to your RTI Application Nos.
CECVZ/R/T/26/00283/1 dated 13.05.2026 regarding above subject.

2. In this connection, the information sought in the above application is
furnished in respect of Hqrs, Tirupati CGST Commissionerate hereunder: -

1. Copy of Briefcase Allowance circular/instructions applicable in Pay & Accounts
Offices under CBIC formations including Mumbai Customs.

Reply: As per the 7th CPC recommendations vide Para 8.17.5 briefcase
allowance is reimbursed and the same was revised as per Department of
Expenditure OM dated 01.05.2024 (copy enclosed).

2. Copy of instructions or circular wherein power allocated to the Pay & Accounts
Offices giving over-riding effects over and above to DoP&T OM dated
13.08.2024 copy enclosed.

Reply: Not Applicable, as such instances are not occurred by the PAO attached
to this DDO

3. Please provide list of Pay & Accounts Offices under CBIC complying aswell as not complying the said DoP&T OM dated 13.08.2024. In case of non compliance please provide the reasons thereof

Reply: Senior Accounts Officer, Pay and Accounts Office, Tirupati is complying with the said DoP&T OM dated 13.08.2024.

If you are not satisfied with the reply given above, you may file an appeal before the Appellate Authority within 30 (Thirty) days from the date of receipt of the letter. The name, designation, address, phone number of the Appellate Authority are as under:

Shri. R .Dinakaran, Additional Commissioner of Central Tax,
O/o the Commissioner of Central Tax, Tirupati GST Commissionerate,
9/86A, Amaravathi Nagar, M.R. Palli, Tirupati-517502 Telephone No. 0877-2240474
E-mail: comm.tpt@gov.in

भवदीय /Yours sincerely,

Digitally signed by
G Anitha
Date: 03-06-2026
16:44:40

सीपीआईओ/सहायक आयुक्त
CPIO/ASSISTANT COMMISSIONER

चीफ कमिश्नर, सेंट्रल टैक्स और कस्टम्स, विजाग को कॉपी [जानकारी के लिए AC(CPIO) को नाम से]

Copy to the Chief Commissioner of Central Tax and Customs, Vizag[By name to AC(CPIO) for information]



केन्द्रीय कर के आयुक्त का कार्यालय, तिरुपति जीएसटी आयुक्तालय,
9/86-ए, अमरावती नगर, पश्चिम चर्च, एम.आर. पाली रोड, तिरुपति -517502
OFFICE OF THE COMMISSIONER OF CENTRAL TAX, TIRUPATI GST COMMISSIONERATE,
9/86-A, AMARAVATHI NAGAR, WEST CHURCH COMPOUND, TIRUPATI - 517502

DIN: 20260555YL000000A132

To

श्री

Shri Suresh M Bhaskaran,
701, तुलसी प्राइड,
3 पोस्टल कॉलोनी, चैंबर ई,
मुंबई - पिन : 400071।
701 Tulsi Pride, 3 Postal Colony,
Chamber E, Mumbai- Pin : 400071

Gentlemen,

Sub: RTI-Seeking Information under RTI Act, 2005- Application filed by filed
by Shri Suresh M Bhaskaran -Reg.

Kind reference is invited to your RTI Applications No. CECVZ/R/T/26/00254/1
dt.22.04.2026, CECVZ/R/T/26/00256/1 dt.22.04.2026, CECVZ/R/T/26/00259/1
dt.24.04.2026, CECVZ/R/T/26/00260/1 dt.24.04.2026, CECVZ/R/T/26/00276/1 dt.
07.05.2026, & CECVZ/R/T/26/00277/1dt. 07.05.2026 regarding above subject.

2. In this connection, the information sought in the above application is
furnished in respect of Hqrs, Tirupati CGST Commissionerate hereunder: -

A) Name and addresses of officers (retired pensioners) from the cadre of

Appraisers, Office Superintendents (Central Excise), Superintendents
(Customs Preventive), Inspectors (Central Excise), Examiners (Customs),
Preventive Officers (Customs).

B) Retired from 1.1.1996 to 1.4.2004.

C) Working since 1.1.1996 and hence retired.

D) If not surviving, name and addresses of their family pensioners thereof

Reply: Names or home/personal addresses of officers (serving or retired) are treated as personal information in terms of Section 8(1)(j) of the Right to Information Act, 2005 which exempts disclosure of personal information that :

- has no relation to public activity or public interest, or
- would cause unwarranted invasion of privacy.

Hence, the information sought for cannot be disclosed on the above grounds.

If you are not satisfied with the reply given above, you may file an appeal before the Appellate Authority within 30 (Thirty) days from the date of receipt of the letter. The name, designation, address, phone number of the Appellate Authority are as under:

Shri. R .Dinakaran, Additional Commissioner of Central Tax,
O/o the Commissioner of Central Tax, Tirupati GST Commissionerate,
9/86A, Amaravathi Nagar, M.R. Palli, Tirupati-517502 Telephone No. 0877-2240474
E-mail: comm.tpt@gov.in

भवदीय /Yours sincerely,
Digitally signed by
G Anitha
Date: 19-05-2026
15:33:09

सीपीआईओ/सहायक आयुक्त
CPIO/ASSISTANT COMMISSIONER

चीफ कमिश्नर, सेंट्रल टैक्स और कस्टम्स, विजाग को कॉपी [जानकारी के लिए AC(CPIO) को नाम से]

Copy to the Chief Commissioner of Central Tax and Customs, Vizag [By name to AC(CPIO) for information]



केन्द्रीय कर के आयुक्त का कार्यालय, तिरुपति जीएसटी आयुक्तालय,
9/86-ए, अमरावती नगर, पश्चिम चर्च, एम.आर. पाली रोड, तिरुपति -517502
OFFICE OF THE COMMISSIONER OF CENTRAL TAX, TIRUPATI GST
COMMISSIONERATE,

9/86-A, AMARAVATHI NAGAR, WEST CHURCH COMPOUND, TIRUPATI - 517502

DIN: 20260555YL0000555D33

To

श्री संतोष एस खाबिया,
Shri Santosh S Khabiya,
सी 18 अरिहंत नगर, सिंधी कॉलोनी
C 18 Arihant Nagar, Sindhi Colony,
जालना रोड जैन मंदिर के पास,
Jalna Road near Jain Temple,
औरंगाबाद, पिन:431001
Aurangabad, Pin:431001

Gentlemen,

Sub: RTI-Seeking Information under RTI Act, 2005- Application filed by Shri Santosh S Khabiya -Reg.

Kind reference is invited to your RTI application No. CECVZ/R/T/26/00229/2 dated 07.04.2026 regarding above subject.

2. In this connection, the information sought in the above application is furnished in respect of Tirupati CGST Commissionerate hereunder: -

Reply: In this regard, the point wise reply as information available in respect Tirupati CGST Commissionerate is as submitted below:

Certified copies cannot be provided as this is a field office and further the above mentioned circulars/documents are available in the public domain (www.cbic.gov.in). Further this office is not a custodian of any "prescribed procedure" other than what is already in the public domain.

If you are not satisfied with the reply given above, you may file an appeal before the Appellate Authority within 30 (Thirty) days from the date of receipt of the letter. The name, designation, address, phone number of the Appellate Authority are as

under:

Shri. R .Dinakaran, Additional Commissioner of Central Tax,
O/o the Commissioner of Central Tax, Tirupati GST Commissionerate,
9/86A, Amaravathi Nagar, M.R. Palli, Tirupati-517502 Telephone No. 0877-2240474
E-mail: comm.tpt@gov.in

भवदीय /Yours sincerely,

Digitally signed by
G Anitha
Date: 05-05-2026
12:43:39

सीपीआईओ/सहायक आयुक्त
CPIO/ASSISTANT COMMISSIONER

चीफ कमिश्नर, सेंट्रल टैक्स और कस्टम्स, विजाग को कॉपी [जानकारी के लिए AC(CPIO) को नाम से]

Copy to the Chief Commissioner of Central Tax and Customs, Vizag[By name to AC(CPIO) for information]



केन्द्रीय कर के आयुक्त का कार्यालय, तिरुपति जीएसटी आयुक्तालय,
9/86-ए, अमरावती नगर, पश्चिम चर्च, एम.आर. पाली रोड, तिरुपति -517502
OFFICE OF THE COMMISSIONER OF CENTRAL TAX, TIRUPATI GST
COMMISSIONERATE,

9/86-A, AMARAVATHI NAGAR, WEST CHURCH COMPOUND, TIRUPATI - 517502
DIN: 20260555YL00009909C6

To

श्री सी.ए. राकेश कुमार गुप्ता,
Shri CA Rakesh Kumar Gupta,
फ्लैट नंबर 306, ब्लॉक E, गोल्फ व्यू कॉन्डोज़ अपार्टमेंट,
Flat number 306 Block E Golf View Condos Apartment,
DDA HIG, सेक्टर 19 B, द्वारका,
DDA HIG Sector 19 B Dwarka,
दिल्ली पिन: 110075.
DELHI Pin: 110075.

Gentlemen,

Sub: RTI-Seeking Information under RTI Act, 2005- Application filed by Shri
CA Rakesh Kumar Gupta-Reg.

Kind reference is invited to your RTI application No.
CECVZ/R/T/26/00231/2 dated 07.04.2026 and RTI application No.
CECVZ/R/X/26/00258/1 dated 23.04.2026 regarding above subject.

2. In this connection, the information sought in the above application is
furnished in respect of Tirupati CGST Commissionerate hereunder: -

PART A – PERFORMANCE OF REWARD RULES (DEPARTMENTAL STAFF)

2. Year-wise data (Last 15 Years)

Provide year-wise information (from 2010-11 to latest available year):

1. Total number of cases where reward was recommended for departmental
Officers:

Reply: 7 cases

2. Total number of cases where reward was sanctioned

Reply: 7 cases

3. Total number of cases where reward was rejected / not approved

Reply: 0 cases

4. Total amount of reward:

i. Recommended

Reply: 15.6 lakhs

ii. Sanctioned

Reply: 9.4 lakhs

iii. Actually disbursed

Reply: 9.15 lakhs

3. Time Lag Analysis (Critical Point)

Provide average and case-wise data:

1. Time gap between:

i. Detection → Adjudication

Reply: Not applicable

ii. Adjudication → Final recovery

Reply: Not applicable

iii. Final recovery → Reward sanction

Reply: Rewards are paid when cases where reward is deemed fit are put up to the rewards sanction committee.

iv. Reward sanction → Actual payment

Reply: Rewards once sanctioned are paid subject to availability of fund.

2. Number of cases where:

a. Reward paid within 1 year

Reply: 7 cases

b. 1–3 years

Reply: N/A

c. 3–5 years

Reply: N/A

d. Above 5 years

Reply: N/A

4. Recovery vs Reward Efficiency

A. Total recovery made in such cases

Reply: 417.93 lakhs

B. Percentage of reward paid vis-à-vis:

a. Detection amount

b. Final recovery amount

Reply to 4(B) (a&b): Reward is paid on Central Taxes and Central Tax Penalties

C. Cases where:

a. Recovery made but no reward granted

Reply: Rewards are paid when cases where reward is deemed fit are put up to the rewards sanction committee. Not every case is subjected to rewards

b. Reward reduced despite substantial recovery

Reply: Rewards are granted on the judgement of the competent authority taking into accounts facts and circumstances.

5. Authority-wise Performance

1. Number of cases decided at:

i. Commissioner level

ii. Committee level

iii. Apex Reward Committee

2. Average time taken at each level

Reply to 5((1) (i,ii,iii)&(2)): 7 cases decided at Commissioner level

PART B – PERFORMANCE OF REWARD RULES (INFORMERS / WHISTLEBLOWERS)

6. Informer Cases (Last 15 Years)

1. Total number of informer inputs received

2. Number of actionable inputs

3. Number of cases leading to:

I. Detection

II. Show cause notice

III. Adjudication

IV. Recovery

7. Reward Grant to Informers

1. Total cases where reward:

I. Recommended

II. Sanctioned

III. Rejected

2. Total amount:

i. Recommended

ii. Sanctioned

iii. Paid

3. Average reward per case

8. Delay in Reward to Informers (Core Issue)

1. Average time taken:

i. From information → detection

ii. Detection → adjudication

iii. Adjudication → final reward

2. Cases where reward paid after:

i. 1 year

ii. 3 years

iii. 5 years

iv. More than 10 years

9. Attrition / Discouragement Indicators

1. Number of informer cases where:

i. Reward not granted despite recovery

ii. Reward significantly reduced

2. Any study/report available assessing:

i. Decline in informer participation

ii. Impact of delayed reward on effectiveness

Reply to Part B(6,7,8,9): Nil

PART C – SYSTEMIC PERFORMANCE OF REWARD SCHEME

10. Scheme Effectiveness

1. Total cases (last 15 years) where:
 - i. Reward led to successful detection
 - ii. Reward resulted in actual recovery
2. Percentage of:
 - a. Detection vs final recovery
 - b. Recovery vs reward payment

Reply to 10: Rewards are granted on the judgement of the competent authority taking into accounts facts and circumstances and not be granted in routine work and not to be claimed as right.

11. Pending Reward Cases

1. Total number of cases where:
 - a. Reward approved but not paid
 - b. Reward pending due to:
 - i. Adjudication
 - ii. Appeal
 - iii. Recovery not completed
2. Oldest pending case (year-wise)

Reply to 11: Nil

12. Policy Evaluation

Provide copies of:

- A. Any internal review / audit of reward scheme
- B. Any file noting / study assessing:
 - a. Delay in reward payment
 - b. Effectiveness of reward scheme
- C. Any proposal for:
 - a. Reform of reward rules
 - b. Time-bound reward system

Reply to 12: Nil

PART D – TRANSPARENCY & SECTION 4 COMPLIANCE

13. Proactive Disclosure

A. Whether above data is maintained in digital form

Reply: Yes, The Data is being maintained in physical and digital form.

B. Whether same is disclosed under Section 4 of RTI Act

Reply: Disclosed

C. Reasons for non-disclosure, if applicable

Reply: Not applicable

14. Mode of Information

- Information may kindly be provided in soft copy (Excel/PDF)

Reply: Information provided in PDF.

- Data may be anonymised to protect identity of officers and whistleblowers

Reply: Information provided is anonymous

15. Legal Grounds

1. Information relates to public revenue and anti-evasion performance

Reply: No information sought vide this point.

2. Falls under Section 4(1) (b) – Suo motu disclosure obligation

Reply: No information sought vide this point.

3. No exemption applies as:

- Personal identity not sought
- Only statistical and policy data requested

Reply: No information sought vide this point.

16. Alternate Information (In case compiled data is not available)

In case the information sought above is not maintained in compiled / consolidated form, the following information may kindly be provided:

A. Reward Payment-wise Data (Last 15 Years)

1. Case-wise details of reward payments, separately for:

I. Departmental officers

II. Informers / whistleblowers (identity masked)

2. Each entry may include:

- i. Year of detection
- ii. Nature of case (GST / Customs / Smuggling / NDPS etc.)
- iii. Amount of duty / tax involved
- iv. Amount of recovery made
- v. Reward recommended
- vi. Reward sanctioned
- vii. Reward actually paid
- viii. Date of payment

B. Stage-wise Timeline Data

For each case (where available):

- i. Date of detection
- ii. Date of adjudication
- iii. Date of final recovery
- iv. Date of reward sanction
- v. Date of reward payment

C. Pending Cases (If Any)

- i. List of cases where:
 - a. Reward sanctioned but not paid
 - b. Reward pending due to adjudication / appeal / recovery
- ii. Oldest pending case with:
 - a. Year of detection
 - b. Amount involved

D. Data Format

- i. Information may be provided in:
 - a. Excel / CSV / PDF (soft copy)
- ii. Data may be anonymised by assigning:
 - a. Case ID / Serial Number instead of names

Reply to 16: Not applicable as information is provided

If you are not satisfied with the reply given above, you may file an appeal before the Appellate Authority within 30 (Thirty) days from the date of receipt of the letter. The name, designation, address, phone number of the Appellate Authority are as under:

Shri. R .Dinakaran, Additional Commissioner of Central Tax,
O/o the Commissioner of Central Tax, Tirupati GST Commissionerate,
9/86A, Amaravathi Nagar, M.R. Palli, Tirupati-517502 Telephone No. 0877-2240474
E-mail: comm.tpt@gov.in

भवदीय /Yours sincerely,

Digitally signed by
G Anitha
Date: 05-05-2026
17:00:51

सीपीआईओ/सहायक आयुक्त
CPIO/ASSISTANT COMMISSIONER

चीफ कमिश्नर, सेंट्रल टैक्स और कस्टम्स, विजाग को कॉपी [जानकारी के लिए AC(CPIO) को नाम से]

Copy to the Chief Commissioner of Central Tax and Customs, Vizag[By name to AC(CPIO) for information]



केन्द्रीय कर के आयुक्त का कार्यालय, तिरुपति जीएसटी आयुक्तालय,
9/86-ए, अमरावती नगर, पश्चिम चर्च, एम.आर. पाली रोड, तिरुपति -517502
OFFICE OF THE COMMISSIONER OF CENTRAL TAX, TIRUPATI GST
COMMISSIONERATE,

9/86-A, AMARAVATHI NAGAR, WEST CHURCH COMPOUND, TIRUPATI - 517502
DIN: 20260555YL0000660330

To

श्री संतोष एस खाबिया - सलाहकार। देवेन्द्र सबदरा
Shri Santosh S Khabiya - Adv. Devendra Sabdra,
सी 18 अरिहंत नगर, सिंधी कॉलोनी, जालना रोड जैन मंदिर के पास
C 18 Arihant Nagar, Sindhi Colony Jalna Road near Jain Temple,
औरंगाबाद, पिन:431001
Aurangabad, Pin: 431001

Gentlemen,

Sub: RTI-Seeking Information under RTI Act, 2005- Application filed by Shri Santosh S Khabiya - Adv. Devendra Sabdra -Reg.

Kind reference is invited to your RTI application No. CECVZ/R/T/26/00243/3 dated 10.04.2026 regarding above subject.

2. In this connection, the information sought in the above application is furnished in respect of Tirupati CGST Commissionerate hereunder: -

1. Systemic Conspiracy and Network Mapping Modus Operandi on Pan-India Basis:

a) Certified copies of all Call Detail Records analysis conducted by the CBI or the Department for Shri Hari Prakash Sharma for the period 01.01.2025 to 14.10.2025 Specifically providing the frequency and duration of calls with the other officers Named by Mr. Sachin Doshi namely Arpit Gaur, Akhilesh Singh, Abhishek Chandra And any other officers of the rank of Superintendent, Assistant Commissioner, or Deputy Commissioner in the Nashik zone and other zones.

Reply: NIL

b) Details of any common financial transactions, property dealings, or shared Bank beneficiaries between Shri Hari Prakash Sharma and any other CGST officers In Maharashtra or neighboring states during the last ten years as unearthed During the CBI or departmental investigation.

Reply: NIL

c) Information on whether any WhatsApp group or other digital communication Platform existed among the officers of the Nashik Commissionerate Preventive Wing or other zones that was used to share intelligence on target companies for Raids and negotiations as alleged in the public domain.

Reply: NIL

d) The complete list of all officers of any rank who were transferred out of the Nashik Commissionerate or any other zone in the last three years following a Complaint or vigilance inquiry related to corruption or disproportionate assets Along with the reasons recorded for such transfers.

Reply: NIL

2. Unaccounted Wealth, Asset Details, and the System that Enabled It The Court Order mentions a bank balance of over Rs. 2.1 Crores and seizure of Cash and jewelry. It is impossible to amass such wealth without a systemic failure In the asset declaration and verification process.

a) Provide the complete asset details of Shri Hari Prakash Sharma from the date of His joining the GST and Central Excise department to 14.10.2025 including:

i. All immovable properties with complete addresses, purchase dates, and Consideration value in his name or in the name of his family members comprising Spouse and dependent children:

Reply: Not applicable to this formation

ii. Full bank statements of all accounts including Savings, Current, Fixed Deposit, And Demat in his name and his family members' names for the last 10 years from 2015 to 2025.

Reply: Not applicable to this formation

iii. Details of all vehicles registered in his name or his family members' names.

Reply: Not applicable to this formation

b) Provide a certified copy of his Immovable Property Returns and Annual Assets And Liabilities Returns filed with the department for each of the last 10 years From 2015 to 2025.

Reply: Not applicable to this formation

c) Disclose the complete procedure and provisions under which the department Verifies the asset declarations of its officers. Provide copies of all circulars, Manuals, or standard operating procedures that detail the mechanism for Conducting surprise checks or third-party verification of the assets declared by Officers to ensure they are not disproportionate to their known sources of Income.

Reply: Not applicable to this formation

d) Provide the details of the near and dear ones being relatives, friends, and Associates of Shri Hari Prakash Sharma who were examined during the Investigation to trace the benami holdings and layering of the seized Disproportionate assets. Also provide the standard departmental provisions that Mandate the scrutiny of an officer's social and familial circle to prevent the Holding of black money.

Reply: Not applicable to this formation

3. Identification of Beneficiary Tax Evaders being The Demand Side:

a) A complete list of all taxpayers with Name, Address, GSTIN, and constitution of Business whose cases were handled, investigated, or scrutinized by Shri Hari Prakash Sharma during his entire tenure in the Nashik Commissionerate and any other previous postings for the last 10 years.

Reply: Not applicable to this formation

b) Out of the list sought in Point 3 a, provide a separate list of cases where the Demand of tax or penalty was either dropped, drastically reduced, or settled for An amount significantly lower than the initial prima facie evasion during the Period when Shri Sharma was the investigating officer.

Reply: Not applicable to this formation

c) Details of all cases handled by Shri Sharma where the taxpayer made a formal Complaint against him for harassment or demand of bribe prior to the CBI trap of 14.10.2025 and the specific action taken by the department on each of those Complaints including the final outcome.

Reply: Not applicable to this formation

d) The total amount of revenue being IGST and CGST that was potentially compromised or is now under jeopardy in all cases handled by Shri Hari Prakash Sharma due to the alleged corrupt practices and the steps taken by the Department to recover this public money.

Reply: Not applicable to this formation

4. Role and Current Status of Other Named Officers:

a) Complete service details, posting history, and current place of posting of the Following officers for the last five years:

i. Shri Arpit Gaur, Inspector, Preventive CGST Nashik:

Reply: Not applicable to this formation

ii. Shri Akhilesh Singh, Inspector, Preventive CGST Nashik.

Reply: Not applicable to this formation

iii. Shri Abhishek Chandra, Executive Assistant.

Reply: Not applicable to this formation

iv. Shri Rajesh, Driver.

Reply: Not applicable to this formation

b) Provide the details of any departmental inquiry or vigilance probe initiated Against the above-named officers in connection with the CBI case or otherwise And the current stage of such proceedings.

Reply: Not applicable to this formation

c) Certified copies of their Annual Performance Appraisal Reports or ACRs for the Last five years from 2020-21 to 2024-25 to ascertain if any integrity doubts were ever recorded by the reporting or reviewing officers.

Reply: Not applicable to this formation

5. Departmental Failure, Prior Intelligence, and Deliberate Suppression:

a) Provide the specific reasons and a certified copy of the file notings for denying My previous RTI application bearing Reference No. CCENP slash R slash T slash 25 Slash 00194 dated 09.06.2025 which had specifically alerted the department About the potential corruption of Shri H.P. Sharma months before the CBI trap. Explain why this prior intelligence was ignored and no preventive action was Taken.

Reply: Not applicable to this formation

b) Details of the vigilance setup in the Nashik Commissionerate for the last five Years. Provide the names and designations of officers posted in the Vigilance wing And the number of trap cases, corruption complaints, and departmental actions They have initiated and successfully prosecuted during this period.

Reply: Not applicable to this formation

c) Certified copy of the Failed Trap or Lapsed Trap reports if any filed by the CBI or The Department's own vigilance in the last five years in the Nashik zone or any Other zone in Maharashtra where officers managed to evade capture despite Credible complaints.

Reply: Not applicable to this formation

d) Provide a copy of the investigation report that led to the issuance of the illegal Corrigendum dated 07.08.2025 which overturned the statutory FAA order for Disclosure in my case. Identify the officers who proposed and approved this mala Fide action to obstruct transparency.

Reply: Not applicable to this formation

6. Pan-India Data on All Corrupt Officers for the Last 10 Years:

a) Provide the complete zone-wise list of all CGST and Central Excise officers of The rank of Inspector and above against whom corruption cases being criminal or Departmental were registered in the last 10 years from 2015 to

2025 across India. The list must include:

i. Name of the officer, designation, and zone of posting at the time of the offense.

Reply: The data cannot be disclosed under Section 8(1)(j)/(h) of RTI Act, 2005

ii. Nature of the corruption allegation including bribery, disproportionate assets, ITC fraud collusion, and others.

Reply: The data cannot be disclosed under Section 8(1)(j)/(h) of RTI Act, 2005

iii. Current status of the case including under investigation, charge sheet filed, Convicted, acquitted, or departmental penalty imposed.

Reply: The data cannot be disclosed under Section 8(1)(j)/(h) of RTI Act, 2005

b) Out of the officers listed in Point 6 a, provide the number and details of those Against whom prosecution sanction was granted by the competent authority and The number of cases where such sanction was denied along with the reasons Recorded for denial.

Reply: The data cannot be disclosed under Section 8(1)(j)/(h) of RTI Act, 2005

c) Provide a zone-wise list of officers against whom Disproportionate Assets cases Were registered by the CBI or the department in the last 10 years along with the Quantum of assets allegedly disproportionate and the final outcome of such Cases.

Reply: The data cannot be disclosed under Section 8(1)(j)/(h) of RTI Act, 2005

7. Pan-India Data on ITC Fraud and Officer Complicity:

a) Provide the total number of ITC fraud cases involving amount of Rs. 1 Crore and Above detected by the department across India in the last five years from 2020- 21 to 2024-25 along with the zone-wise break-up.:

Reply:

Period	No. of cases	Detection (Rs. In Cr)	Voluntary Payments (Rs. In Cr)
2020-21	12	35.93	0
2021-22	0	0	0
2022-23	2	21.59	0
2023-24	0	0	0
2024-25	1	28.21	0

b) Out of the cases in Point 7 a, provide the list of cases where there was any Evidence or allegation of officer complicity meaning collusion between the Taxpayer and the departmental officer. Provide the details of action taken against Such officers in each case.

Reply: NIL

c) Provide the total amount of revenue involved in ITC fraud cases where the Investigation was handled by an officer who was later arrested or charge-

sheeted For corruption. Specify the current status of recovery of this revenue.

Reply: NIL

8. Pan-India Data on Transfer Policy for Corruption-Accused Officers:

a) Provide a certified copy of the central policy, circular, or standing order Governing the transfer and posting of officers against whom corruption Complaints are pending or who are under vigilance inquiry:

Reply: Officers with pending corruption complaints or vigilance inquiries cannot be transferred or posted to sensitive positions until they receive vigilance clearance, as per DoPT OM (09.10.2024) and CVC standing orders.

b) Provide the list of all officers in the last five years who were transferred from a Vigilance-related or sensitive posting like Preventive Wing, Audit, or Investigation To a non-sensitive posting immediately after a corruption complaint was filed Against them along with the reasons recorded for such transfer.

Reply: NA

c) Provide the details of the competent authority empowered to order such Transfers and the mechanism to ensure that transfers are not used to shield Corrupt officers from ongoing inquiries.

Reply: NA

9. Pan-India Data on Recovery of Losses Caused by Corrupt Officers:

a) Provide the total amount of revenue loss caused to the exchequer due to the Corrupt actions of departmental officers as ascertained in departmental or CBI Inquiries in the last 10 years across India."

Reply: NIL

b) Out of the amount in Point 9 a, provide the details of the amount actually Recovered from such officers or from the beneficiary taxpayers along with the Mode of recovery.

Reply: NIL

c) Provide the provisions under which the department initiates recovery Proceedings against an officer for the loss caused due to his corrupt actions and the number of cases where such recovery was actually effected in the last 10 Years.

Reply: NIL

10. Pan-India Data on Fake Invoices, Fake Input and Output Cases, and ITC Fraud Mechanisms being The Tools of Evasion

a) Provide the total number of fake invoice cases detected by the department Across India in the last five years from 2020-21 to 2024-25 along with the zone- Wise break-up. For each such case provide:

i. The total number of fake invoices involved.

Reply:

Period	No. of cases
2020-21	12
2021-22	0
2022-23	2
2023-24	0
2024-25	1

ii. The total amount of Input Tax Credit fraudulently claimed or passed on through such fake invoices.

Reply:

Period	Detection (Rs. In Cr)	Voluntary Payments (Rs. In Cr)
2020-21	35.93	0
2021-22	0	0
2022-23	21.59	0
2023-24	0	0
2024-25	28.21	0

iii. The number of arrests made in connection with fake invoice rackets.

Reply: ZERO

b) Out of the fake invoice cases detected in Point 10 a, provide the list of cases Where there was any evidence or allegation of officer collusion meaning where Departmental officers were found to be protecting the fake invoice operators or Were themselves involved in the racket. Provide the details of action taken Against such officers in each case.

Reply: NIL

c) Provide the total number of cases where taxpayers were found to be claiming ITC on the basis of fake inputs being purchases from non-existent suppliers or Showing fake outputs being sales to non-existent buyers to pass on fraudulent ITC during the last five years across India. Provide a zone-wise break-up of such cases and the amount of revenue involved.

Reply:

Period	No. of cases	Detection (Rs. In Cr)	Voluntary Payments (Rs. In Cr)
2020-21	12	35.93	0
2021-22	0	0	0

2022-23	2	21.59	0
2023-24	0	0	0
2024-25	1	28.21	0

d) Provide the details of the modus operandi commonly employed in fake invoice Cases including the use of shell companies, dummy directors, and address proof from remote locations as documented in departmental investigation reports or Advisories.

Reply: Fake invoice cases typically involve a orchestrated modus operandi where masterminds create shell companies using forged documents to claim fraudulent Input Tax Credit (ITC) without any actual movement of goods. Fraudsters utilize dummy directors, often unwitting individuals whose identities are stolen or purchased, to shield the true beneficiaries. Address proofs are frequently forged or altered, sometimes using remote locations where no business activity exists.

e) Provide a list of all masterminds or key operators of fake invoice rackets Arrested or identified by the department in the last five years across India along With the details of any departmental officers who were found to be in regular Contact with such operators.

Reply: NA

f) Provide the total amount of revenue that was irrecoverably lost to the Exchequer in fake invoice cases where the masterminds fled or the companies were struck off and the investigation was delayed or compromised due to the Involvement of corrupt officers.

Reply: NIL

g) Provide copies of all central advisories, circulars, or standing orders issued by The CBIC in the last five years specifically to tackle the menace of fake invoices, Fake input and output claims, and the role of departmental officers in facilitating such frauds.

Reply: Circular No. 171/03/2022-GST (July 6, 2022): This crucial circular provides detailed guidance on applicability of demand and penalty in cases involving fake invoices. It establishes that no tax liability arises for the issuer of a fake invoice if no supply occurred, but they are liable for penalties under Section 122(1)(ii).

Instruction No. 02/2024-GST (August 12, 2024): Outlines the second Special All-India Drive to detect suspicious GSTINs. It instructs field officers to undertake time-bound verification of data received from the GST Network (GSTN) and initiate registration cancellation if a taxpayer is found non-existent.

Guidelines on Blocking ITC (November, 2021): Guidelines issued to field

officers restricting the blocking of ITC under Rule 86A to cases based on "material evidence" rather than mere suspicion.

11. Pan-India Data on Benami Transactions and Shell Companies Linked to Corrupt Officers:

a) Provide the details of all cases in the last five years where benami properties or Transactions were traced back to departmental officers or their near and dear Ones under the Benami Transactions Prohibition Act, 1988. Provide the zone-wise Break-up and the final outcome of such cases.

b) Provide the list of all shell companies that were found to be controlled or beneficially owned by departmental officers or their family members through which fraudulent ITC was passed on or money was laundered.

c) Provide the details of the mechanism in place to cross-verify the GSTIN Registrations of business entities with the asset declarations of officers to detect any conflict of interest or benami ownership.

Reply to 11(a) to 11(c): NIL

12. Pan-India Data on ITC Flow Analysis and Revenue Impact

a) Provide a zone-wise analysis of the ITC claimed versus ITC availed ratio for high- Risk sectors such as iron and steel, trading, and services for the last five years and identify the zones where this ratio was abnormally high indicating potential fraud.

Reply: No report is available pertaining to ITC claimed vs ITC availed ratio.

b) Provide the total amount of ITC that was reversed or recovered in fake invoice Cases across India in the last five years and the amount that remained Unrecovered.

Reply:

Year	Detection in crores	Recovery/Realization in crores
2019-20	16.95	2.74
2020-21	35.93	0
2021-22	0	0
2021-22	21.59	0
2023-24	0.27	0
2024-25	28.21	0

c) Provide the details of any data analytics or AI tools used by the department to Detect fake invoice networks and ITC fraud and the number of cases actually detected through such tools.

Reply: Tools like GST Back Office, GST Prime, BIFA, Advait are used.

If you are not satisfied with the reply given above, you may file an appeal before the Appellate Authority within 30 (Thirty) days from the date of receipt of the letter. The name, designation, address, phone number of the Appellate Authority are as under:

Shri. R .Dinakaran, Additional Commissioner of Central Tax,
O/o the Commissioner of Central Tax, Tirupati GST Commissionerate,
9/86A, Amaravathi Nagar, M.R. Palli, Tirupati-517502 Telephone No. 0877-2240474 E-
mail: comm.tpt@gov.in

भवदीय /Yours sincerely,



सीपीआईओ/सहायक आयुक्त
CPIO/ASSISTANT COMMISSIONER

चीफ कमिश्नर, सेंट्रल टैक्स और कस्टम्स, विजाग को कॉपी [जानकारी के लिए AC(CPIO) को नाम से]

Copy to the Chief Commissioner of Central Tax and Customs, Vizag[By name to AC(CPIO) for information]



केन्द्रीय कर के आयुक्त का कार्यालय, तिरुपति जीएसटी आयुक्तालय,
9/86-ए, अमरावती नगर, पश्चिम चर्च, एम.आर. पाली रोड, तिरुपति -517502
OFFICE OF THE COMMISSIONER OF CENTRAL TAX, TIRUPATI GST
COMMISSIONERATE,

9/86-A, AMARAVATHI NAGAR, WEST CHURCH COMPOUND, TIRUPATI - 517502

DIN: 20260455YL000088508B

To

बी एन वी शिव साई राम,
B N V Siva Sai Ram,
D. No. 8-1-112, दूसरी मंज़िल, प्रीमियर हाउस,
D. No. 8-1-112, 2nd Floor, Premier House,
III टाउन पुलिस स्टेशन के सामने, पेड्डावाल्तेयर,
Opp. III Town Police Station, Peddawalair,
विशाखापत्तनम, पिन: 530017.
Visakhapatnam, Pin: 530017.

Gentlemen,

Sub: RTI-Seeking Information under RTI Act, 2005- Application filed by Shri Santosh B N V Siva Sai Ram -Reg.

Kind reference is invited to your RTI application No. CECVZ/R/E/26/00044/2 dated 02.04.2026 regarding above subject.

2. In this connection, the information sought in the above application is furnished in respect of Hqrs, Tirupati CGST Commissionerate hereunder: -

1. The total number of adjudication orders passed under Section 73 of the Finance Act, 1994 relating to Service Tax demand during the above mentioned period.

Reply: NIL

2. Out of the above, the number of adjudication orders passed within the time limit prescribed under Section 73(4B) of the Finance Act, 1994.

Reply: NIL

3. The number of adjudication orders passed beyond the time limit prescribed under Section 73(4B) of the Finance Act, 1994.

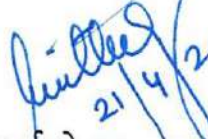
If available, the year wise breakup of the above information for FY 2023-24, FY 2024-25, and FY 2025-26 (till date).

Reply: NIL

If you are not satisfied with the reply given above, you may file an appeal before the Appellate Authority within 30 (Thirty) days from the date of receipt of the letter. The name, designation, address, phone number of the Appellate Authority are as under:

Shri. R .Dinakaran, Additional Commissioner of Central Tax,
O/o the Commissioner of Central Tax, Tirupati GST Commissionerate,
9/86A, Amaravathi Nagar, M.R. Palli, Tirupati-517502 Telephone No. 0877-2240474 E-mail: comm.tpt@gov.in

भवदीय /Yours sincerely,


21/4/2026

सीपीआईओ/सहायक आयुक्त
CPIO/ASSISTANT COMMISSIONER

चीफ कमिश्नर, सेंट्रल टैक्स और कस्टम्स, विजाग को कॉपी [जानकारी के लिए AC(CPIO) को नाम से]

Copy to the Chief Commissioner of Central Tax and Customs, Vizag[By name to AC(CPIO) for information]



केन्द्रीय कर के आयुक्त का कार्यालय, तिरुपति जीएसटी आयुक्तालय,
9/86-ए, अमरावती नगर, पश्चिम चर्च, एम.आर. पाली रोड, तिरुपति -517502
OFFICE OF THE COMMISSIONER OF CENTRAL TAX, TIRUPATI GST
COMMISSIONERATE,

9/86-A, AMARAVATHI NAGAR, WEST CHURCH COMPOUND, TIRUPATI - 517502

DIN: 20260555YL0000520739

To
प्रज्वल,
Prajwal,
कर्नाटक,
KARNATAKA,
Gentlemen,

Sub: RTI-Seeking Information under RTI Act, 2005- Application filed by Shri
Prajwal -Reg.

Kind reference is invited to your RTI application No.
CECVZ/R/T/26/00228/3 dated 07.04.2026 regarding above subject.

2. In this connection, the information sought in the above application is
furnished in respect of Tirupati CGST Commissionerate hereunder: -

Kindly provide case-wise details (as available in official records/service
records) of Non-Gazetted officials/staff under your department/jurisdiction
who have: Tendered technical resignation from Ministry of Railways during
the period 01.01.2021 to 31.12.2025, and subsequently joined your
department, and whose cases were processed under applicable Government
of India rules/guidelines relating to technical resignation.

For each such case, kindly provide the following details (as available in
official records):

1. Unique identifier (Name may be masked or replaced with employee
code/serial number to avoid disclosure under Section 8(1)(j))
2. Designation and Pay Level held in Ministry of Railways at the time of
Resignation.
3. Date of relief from Ministry of Railways
4. Name of Department/Office joined
5. Designation and Pay Level in the new post

6. Date of joining the new post

Service Benefits (as per official records):

For each such case, kindly provide:

1. Joining Time:

Period of joining time availed (if any) before joining your department, as recorded in service Records

2. Joining Time – Treatment:

The joining time period is recorded in service records (whether treated as qualifying service / otherwise)

3. Carry Forward of Leave:

Amount of leave credited from previous service (if recorded)

4. Pay Fixation / Pay Protection:

Pay level and basic pay fixed in the new post (as recorded), and whether any entry exists regarding protection of previous pay

Reply: NIL, as there are no officers, who have joined the Department after tendering technical resignation from Ministry of Railways during the period 01.01.2021 to 31.12.2025.

If you are not satisfied with the reply given above, you may file an appeal before the Appellate Authority within 30 (Thirty) days from the date of receipt of the letter. The name, designation, address, phone number of the Appellate Authority are as under:

Shri. R .Dinakaran, Additional Commissioner of Central Tax,
O/o the Commissioner of Central Tax, Tirupati GST Commissionerate,
9/86A, Amaravathi Nagar, M.R. Palli, Tirupati-517502 Telephone No. 0877-2240474
E-mail: comm.tpt@gov.in

भवदीय /Yours sincerely,

Digitally signed by
G Anitha
Date: 05-05-2026
12:53:59

सीपीआईओ/सहायक आयुक्त
CPIO/ASSISTANT COMMISSIONER

चीफ कमिश्नर, सेंट्रल टैक्स और कस्टम्स, विजाग को कॉपी [जानकारी के लिए AC (CPIO) को नाम से]

Copy to the Chief Commissioner of Central Tax and Customs, Vizag [By name to AC (CPIO) for information]



केन्द्रीय कर के आयुक्त का कार्यालय, तिरुपति जीएसटी आयुक्तालय,
9/86-ए, अमरावती नगर, पश्चिम चर्च, एम.आर. पाली रोड, तिरुपति -517502
OFFICE OF THE COMMISSIONER OF CENTRAL TAX, TIRUPATI GST
COMMISSIONERATE,

9/86-A, AMARAVATHI NAGAR, WEST CHURCH COMPOUND, TIRUPATI - 517502
DIN: 20260555YL00009909C6

To

श्री सी.ए. राकेश कुमार गुप्ता,
Shri CA Rakesh Kumar Gupta,
फ्लैट नंबर 306, ब्लॉक E, गोल्फ व्यू कॉन्डोज़ अपार्टमेंट,
Flat number 306 Block E Golf View Condos Apartment,
DDA HIG, सेक्टर 19 B, द्वारका,
DDA HIG Sector 19 B Dwarka,
दिल्ली पिन: 110075.
DELHI Pin: 110075.

Gentlemen,

Sub: RTI-Seeking Information under RTI Act, 2005- Application filed by Shri
CA Rakesh Kumar Gupta-Reg.

Kind reference is invited to your RTI application No.
CECVZ/R/T/26/00231/2 dated 07.04.2026 and RTI application No.
CECVZ/R/X/26/00258/1 dated 23.04.2026 regarding above subject.

2. In this connection, the information sought in the above application is
furnished in respect of Tirupati CGST Commissionerate hereunder: -

PART A – PERFORMANCE OF REWARD RULES (DEPARTMENTAL STAFF)

2. Year-wise data (Last 15 Years)

Provide year-wise information (from 2010-11 to latest available year):

1. Total number of cases where reward was recommended for departmental
Officers:

Reply: 7 cases

2. Total number of cases where reward was sanctioned

Reply: 7 cases

3. Total number of cases where reward was rejected / not approved

Reply: 0 cases

4. Total amount of reward:

i. Recommended

Reply: 15.6 lakhs

ii. Sanctioned

Reply: 9.4 lakhs

iii. Actually disbursed

Reply: 9.15 lakhs

3. Time Lag Analysis (Critical Point)

Provide average and case-wise data:

1. Time gap between:

i. Detection → Adjudication

Reply: Not applicable

ii. Adjudication → Final recovery

Reply: Not applicable

iii. Final recovery → Reward sanction

Reply: Rewards are paid when cases where reward is deemed fit are put up to the rewards sanction committee.

iv. Reward sanction → Actual payment

Reply: Rewards once sanctioned are paid subject to availability of fund.

2. Number of cases where:

a. Reward paid within 1 year

Reply: 7 cases

b. 1–3 years

Reply: N/A

c. 3–5 years

Reply: N/A

d. Above 5 years

Reply: N/A

4. Recovery vs Reward Efficiency

A. Total recovery made in such cases

Reply: 417.93 lakhs

B. Percentage of reward paid vis-à-vis:

a. Detection amount

b. Final recovery amount

Reply to 4(B) (a&b): Reward is paid on Central Taxes and Central Tax Penalties

C. Cases where:

a. Recovery made but no reward granted

Reply: Rewards are paid when cases where reward is deemed fit are put up to the rewards sanction committee. Not every case is subjected to rewards

b. Reward reduced despite substantial recovery

Reply: Rewards are granted on the judgement of the competent authority taking into accounts facts and circumstances.

5. Authority-wise Performance

1. Number of cases decided at:

i. Commissioner level

ii. Committee level

iii. Apex Reward Committee

2. Average time taken at each level

Reply to 5((1) (i,ii,iii)&(2)): 7 cases decided at Commissioner level

PART B – PERFORMANCE OF REWARD RULES (INFORMERS / WHISTLEBLOWERS)

6. Informer Cases (Last 15 Years)

1. Total number of informer inputs received

2. Number of actionable inputs

3. Number of cases leading to:

I. Detection

II. Show cause notice

III. Adjudication

IV. Recovery

7. Reward Grant to Informers

1. Total cases where reward:

I. Recommended

II. Sanctioned

III. Rejected

2. Total amount:

i. Recommended

ii. Sanctioned

iii. Paid

3. Average reward per case

8. Delay in Reward to Informers (Core Issue)

1. Average time taken:

i. From information → detection

ii. Detection → adjudication

iii. Adjudication → final reward

2. Cases where reward paid after:

i. 1 year

ii. 3 years

iii. 5 years

iv. More than 10 years

9. Attrition / Discouragement Indicators

1. Number of informer cases where:

i. Reward not granted despite recovery

ii. Reward significantly reduced

2. Any study/report available assessing:

i. Decline in informer participation

ii. Impact of delayed reward on effectiveness

Reply to Part B(6,7,8,9): Nil

PART C – SYSTEMIC PERFORMANCE OF REWARD SCHEME

10. Scheme Effectiveness

1. Total cases (last 15 years) where:
 - i. Reward led to successful detection
 - ii. Reward resulted in actual recovery
2. Percentage of:
 - a. Detection vs final recovery
 - b. Recovery vs reward payment

Reply to 10: Rewards are granted on the judgement of the competent authority taking into accounts facts and circumstances and not be granted in routine work and not to be claimed as right.

11. Pending Reward Cases

1. Total number of cases where:
 - a. Reward approved but not paid
 - b. Reward pending due to:
 - i. Adjudication
 - ii. Appeal
 - iii. Recovery not completed
2. Oldest pending case (year-wise)

Reply to 11: Nil

12. Policy Evaluation

Provide copies of:

- A. Any internal review / audit of reward scheme
- B. Any file noting / study assessing:
 - a. Delay in reward payment
 - b. Effectiveness of reward scheme
- C. Any proposal for:
 - a. Reform of reward rules
 - b. Time-bound reward system

Reply to 12: Nil

PART D – TRANSPARENCY & SECTION 4 COMPLIANCE

13. Proactive Disclosure

A. Whether above data is maintained in digital form

Reply: Yes, The Data is being maintained in physical and digital form.

B. Whether same is disclosed under Section 4 of RTI Act

Reply: Disclosed

C. Reasons for non-disclosure, if applicable

Reply: Not applicable

14. Mode of Information

- Information may kindly be provided in soft copy (Excel/PDF)

Reply: Information provided in PDF.

- Data may be anonymised to protect identity of officers and whistleblowers

Reply: Information provided is anonymous

15. Legal Grounds

1. Information relates to public revenue and anti-evasion performance

Reply: No information sought vide this point.

2. Falls under Section 4(1) (b) – Suo motu disclosure obligation

Reply: No information sought vide this point.

3. No exemption applies as:

- Personal identity not sought
- Only statistical and policy data requested

Reply: No information sought vide this point.

16. Alternate Information (In case compiled data is not available)

In case the information sought above is not maintained in compiled / consolidated form, the following information may kindly be provided:

A. Reward Payment-wise Data (Last 15 Years)

1. Case-wise details of reward payments, separately for:

I. Departmental officers

II. Informers / whistleblowers (identity masked)

2. Each entry may include:

- i. Year of detection
- ii. Nature of case (GST / Customs / Smuggling / NDPS etc.)
- iii. Amount of duty / tax involved
- iv. Amount of recovery made
- v. Reward recommended
- vi. Reward sanctioned
- vii. Reward actually paid
- viii. Date of payment

B. Stage-wise Timeline Data

For each case (where available):

- i. Date of detection
- ii. Date of adjudication
- iii. Date of final recovery
- iv. Date of reward sanction
- v. Date of reward payment

C. Pending Cases (If Any)

- i. List of cases where:
 - a. Reward sanctioned but not paid
 - b. Reward pending due to adjudication / appeal / recovery
- ii. Oldest pending case with:
 - a. Year of detection
 - b. Amount involved

D. Data Format

- i. Information may be provided in:
 - a. Excel / CSV / PDF (soft copy)
- ii. Data may be anonymised by assigning:
 - a. Case ID / Serial Number instead of names

Reply to 16: Not applicable as information is provided

If you are not satisfied with the reply given above, you may file an appeal before the Appellate Authority within 30 (Thirty) days from the date of receipt of the letter. The name, designation, address, phone number of the Appellate Authority are as under:

Shri. R .Dinakaran, Additional Commissioner of Central Tax,
O/o the Commissioner of Central Tax, Tirupati GST Commissionerate,
9/86A, Amaravathi Nagar, M.R. Palli, Tirupati-517502 Telephone No. 0877-2240474
E-mail: comm.tpt@gov.in

भवदीय /Yours sincerely,

Digitally signed by
G Anitha
Date: 05-05-2026
17:00:51

सीपीआईओ/सहायक आयुक्त
CPIO/ASSISTANT COMMISSIONER

चीफ कमिश्नर, सेंट्रल टैक्स और कस्टम्स, विजाग को कॉपी [जानकारी के लिए AC(CPIO) को नाम से]

Copy to the Chief Commissioner of Central Tax and Customs, Vizag[By name to AC(CPIO) for information]



केन्द्रीय कर के आयुक्त का कार्यालय, तिरुपति जीएसटी आयुक्तालय,
9/86-ए, अमरावती नगर, पश्चिम चर्च, एम.आर. पाली रोड, तिरुपति -517502
OFFICE OF THE COMMISSIONER OF CENTRAL TAX, TIRUPATI GST COMMISSIONERATE,
9/86-A, AMARAVATHI NAGAR, WEST CHURCH COMPOUND, TIRUPATI – 517502
Date: As e-signed

To
Shri Vishwas Tyagi,
17/68 Raj Nagar colony,
gali no.2 garh road, Meerut,
Uttar Pradesh, Pin:250004
Contact: 8743039111
Mail: brijcity@gmail.com

Gentlemen,

Sub: RTI–Seeking Information under RTI Act, 2005- Application filed by Shri Vishwas Tyagi -Reg.

Kind reference is invited to your RTI Application No. CECVZ/R/T/26/00316 dt. 23/06/2026; CECVZ/R/T/26/00325 dated 08/07/2026 & CECVZ/R/T/26/00326 dated 09/07/2026 regarding above subject.

2. In this connection, the information sought in the above application is furnished in respect of Hqrs, Tirupati CGST Commissionerate hereunder: -

1. Total number of prosecution complaints filed under Section 132 CGST Act, year-wise and zone-wise.

Reply: There are no prosecution complaints filed under Section 132 CGST Act, 2017 in Tirupati Commissionerate.

2. Total number of final convictions secured in GST prosecution matters till date.
Reply: Not Applicable.

3. List/certified copies of final conviction judgments/orders passed in GST prosecution cases, containing: ○ case title, ○ court name, ○ date of judgment, ○ sections invoked, ○ sentence awarded, ○ amount involved.
Reply: Not Applicable.

4. Total number of acquittals/discharges in GST prosecution matters till date.
Reply: Not Applicable.

5. Details/copies of judgments where courts passed adverse remarks, imposed costs, ordered compensation or recorded findings against GST officers for: ○ illegal arrest/detention, ○ illegal search/seizure, ○ procedural violations, ○ abuse of power, ○ coercive investigation methods, ○ filing false affidavits.

Reply: Information regarding specific disciplinary proceedings against individual officers is exempt under Section 8(1)(j) and Section 8(1)(h) of the RTI Act, 2005 (Personal Information and Impeding Investigation), unless a larger public interest is established.

6. Details of CGST/DGGI/CBIC officers against whom corruption complaints, vigilance proceedings, CBI cases, criminal cases or departmental proceedings relating to GST investigations/searches/arrests have been initiated since 01.07.2017.

Reply: Information regarding specific disciplinary proceedings against individual officers is exempt under Section 8(1)(j) and Section 8(1)(h) of the RTI Act, 2005 (Personal Information and Impeding Investigation), unless a larger public interest is established.

7. Kindly provide: ○ name and designation of such officers ○ number of officers arrested. ○ nature of allegations, ○ present status of proceedings, ○ and final outcome, if concluded.

Reply: Information regarding specific disciplinary proceedings against individual officers is exempt under Section 8(1)(j) and Section 8(1)(h) of the RTI Act, 2005 (Personal Information and Impeding Investigation), unless a larger public interest is established.

8. Total number of GST officers convicted, dismissed, penalized or departmentally punished in corruption/misconduct matters connected with GST enforcement till date.

Reply: Information regarding specific disciplinary proceedings against individual officers is exempt under Section 8(1)(j) and Section 8(1)(h) of the RTI Act, 2005 (Personal Information and Impeding Investigation), unless a larger public interest is established.

9. Copies of circulars/guidelines/instructions regarding: ○ prosecution policy, ○ arrest/search safeguards, ○ monitoring of conviction rates, ○ disciplinary action against erring officers.

Reply:

A. Prosecution Policy:

Guidelines for launching prosecution under the Central Goods and Services Tax Act, 2017 are governed by Instruction No. 04/2022-23 (GST-Investigation) dated 1st September 2022 issued by the Central Board of Indirect Taxes and Customs (CBIC), GST-Investigation Wing. This instruction lays down monetary thresholds, procedural safeguards, sanctioning authority protocols, and conditions under which prosecution should be initiated. Statutory provisions governing prosecution are under Section 132 of the CGST Act, 2017.

B. Arrest and Search Safeguards:

Guidelines for Arrest & Bail: The guidelines laying down safeguards, mandatory procedures, and compliance with judicial precedents for arrest in GST cases are contained in Instruction No. 02/2022-23 (GST-Investigation)

dated 17th August 2022 issued by CBIC.

Guidelines for Issuance of Summons: Safeguards against arbitrary summons are provided under Instruction No. 01/2022-23 (GST-Investigation) dated 25th May 2022.

Search & Seizure Safeguards: Search operations are regulated strictly under Section 67 of the CGST Act, 2017 read with the provisions of Code of Criminal Procedure, 1973 (CrPC) / Bhartiya Nagarik Suraksha Sanhita (BNSS). Prior authorization from an officer not below the rank of Joint Commissioner is mandatory.

C. Monitoring of Conviction Rates

The monitoring of prosecution cases and conviction progress is maintained through the legal/prosecution registers as prescribed under Paragraphs 8, 9, and 10 of CBIC Instruction No. 03/2022-23 (GST-Investigation) dated 1st September 2022.

Monthly/Quarterly performance reports (MIS) regarding pending trials and conviction status are compiled and monitored by the Directorate General of GST Intelligence (DGGI) and the respective Zonal Principal Chief Commissioners / Chief Commissioners.

D. Disciplinary Action against Erring Officers

While Section 157 of the CGST Act, 2017 provides protection to officers for actions taken in "good faith," any misconduct, abuse of power, or non-compliance with statutory guidelines by GST officers is governed by:

- Central Civil Services (Classification, Control, and Appeal) Rules, 1965 [CCS (CCA) Rules].
- Central Civil Services (Conduct) Rules, 1964.
- Directives issued by the Central Vigilance Commission (CVC) and the Directorate General of Vigilance (DGV), CBIC.

Availability of Documents (Proactive Disclosure):

In compliance with Section 4(1)(b) of the RTI Act, 2005, the aforementioned Instruction Circulars (Instruction Nos. 01/2022-23, 02/2022-23, and 03/2022-23) are available in the public domain and can be directly downloaded from the official CBIC website:

www.cbic.gov.in (Path: Home > GST > Circulars/Instructions/Orders > GST Investigation)

10. Details of pending GST prosecution complaints as on date, zone-wise.

Reply: Not Applicable.

11. Details of the top 25 highest-value GST prosecution matters resulting in conviction till date.

Reply: Not Applicable.

12. Details of officers/formation/zones having secured the highest number of convictions under GST laws.

Reply: Not Applicable.

If you are not satisfied with the reply given above, you may file an appeal before the Appellate Authority within 30 (Thirty) days from the date of receipt of the letter. The name, designation, address, phone number of the Appellate Authority are as under:

Shri. R. Dinakaran, Additional Commissioner of Central Tax,
O/o the Commissioner of Central Tax, Tirupati GST Commissionerate,
9/86A, Amaravathi Nagar, M.R. Palli, Tirupati-517502 Telephone No. 0877-2240474
E-mail: comm.tpt@gov.in

भवदीय /Yours sincerely,
Digitally signed by
Aswathi Sivaram
Date: 13-07-2026
20:08:21

सीपीआईओ/सहायक आयुक्त
CPIO/ASSISTANT COMMISSIONER

चीफ कमिश्नर, सेंट्रल टैक्स और कस्टम्स, विजाग को कॉपी [जानकारी के लिए AC(CPIO) को नाम से]

Copy to the Chief Commissioner of Central Tax and Customs, Vizag [By name to AC(CPIO) for information]



केन्द्रीय कर के आयुक्त का कार्यालय, तिरुपति जीएसटी आयुक्तालय,
9/86-ए, अमरावती नगर, पश्चिम चर्च, एम.आर. पाली रोड, तिरुपति -517502
OFFICE OF THE COMMISSIONER OF CENTRAL TAX, TIRUPATI GST
COMMISSIONERATE,
9/86-A, AMARAVATHI NAGAR, WEST CHURCH COMPOUND, TIRUPATI - 517502

DIN:

To

श्री नीरज राजौरिया,
Shri NEERAJ Rajauriya,
ग्राम जौरी, पोस्ट नागरा, ब्लॉक बामौर,
थाना गुरसराय, झांसी, उत्तर प्रदेश,
पिन: 284202
Village Jauri, Post Nagra, Block Bamaur, Police
station GURSRAI, Jhansi, Uttar Pradesh,
Pin:284202

Gentlemen,

Sub: RTI-Seeking Information under RTI Act, 2005- Application filed by Shri NEERAJ Rajauriya -Reg.

Kind reference is invited to your RTI application No. CECVZ/R/T/26/00264/1 dated 27/04/2026, CECVZ/R/X/26/00034/1 dated 30/04/2026, CECVZ/R/X/26/00035/1 dated 30/04/2026 & CECVZ/R/T/26/00287/1 dated 15.05.2026 regarding above subject.

2. In this connection, the information sought in the above application is furnished in respect of Hqrs, Tirupati CGST Commissionerate hereunder: -

1. Provide details of total Income Tax collected in the last five financial years year wise.

Reply: Not Applicable.

2. Provide details of total GST collection in the last five financial years year wise.

(Amount in Rs. Lakhs)

Period	IGST	CGST	SGST	CESS	TOTAL
FY 2021-22	64896.4438	29012.871	37629.144	2524.875	134063.3
FY 2022-23	84952.5644	35492.315	43721.352	3109.015	167275.2
FY 2023-24	113278.765	40239.219	49586.554	3183.664	206288.2
FY 2024-25	159226.378	40629.358	50918.131	2282.99	253056.9
FY 2025-26	123190.5613	42492.753	56141.365	1166.036	222990.7

3. Provide details of major heads under which Income Tax revenue is collected.

Reply: Not Applicable.

4. Provide details of GST collection category wise such as CGST, SGST, IGST and Cess.

Reply: Please refer to the reply given in Point No. 2.

5. Provide information about penalties and fines collected under Income Tax and GST laws in the last five years.

Reply: No Such data is available in the Back Office (BO).

6. Provide details of expenditure incurred from Income Tax and GST revenue.

Reply: Not Applicable.

7. Provide details of number of registered taxpayers under Income Tax and GST.

Reply: Number of Active GST registered taxpayers under Tirupati Commissionerate as on 25.05.2026 are 57832.

8. Provide details of tax evasion cases detected in the last five years under Income Tax and GST.

Reply: Under Goods & Service Tax, 151 tax evasion cases were booked with detection of 584 Cr in the last five years within the given jurisdiction.

9. Provide information about action taken against tax evaders.

Reply: Rs. 377 Cr were recovered from tax evaders under Goods & Service Act within the given jurisdiction in last 5 years. Action against tax evaders is taken as per the provisions of the Central Goods and Services Tax Act, 2017 and the rules made thereunder. Such actions include scrutiny of returns, audit, inspection, search and seizure, issuance of show cause notices, demand and recovery proceedings, levy of penalty, and initiation of prosecution wherever applicable.

10. Provide details of awareness programs conducted for taxpayers.

Reply: This office, from time to time, conducts and participates in taxpayer awareness and outreach programs such as GST Seva Kendras assistance, and other outreach program in coordination with different associations to promote voluntary compliance. Details of major outreach activities and awareness initiatives are also disseminated through official press releases, CBIC website (www.cbic.gov.in), and social media platforms of the department.

If you are not satisfied with the reply given above, you may file an appeal before the Appellate Authority within 30 (Thirty) days from the date of receipt of the letter. The name, designation, address, phone number of the Appellate Authority are as under:

Shri. R. Dinakaran, Additional Commissioner of Central Tax,
O/o the Commissioner of Central Tax, Tirupati GST Commissionerate,
9/86A, Amaravathi Nagar, M.R. Palli, Tirupati-517502 Telephone No. 0877-2240474
E-mail: comm.tpt@gov.in

भवदीय /Yours sincerely,

Digitally signed by
G Anitha
Date: 26-05-2026
12:20:34

सीपीआईओ/सहायक आयुक्त
CPIO/ASSISTANT COMMISSIONER

चीफ कमिश्नर, सेंट्रल टैक्स और कस्टम्स, विजाग को कॉपी [जानकारी के लिए AC(CPIO) को नाम से]

Copy to the Chief Commissioner of Central Tax and Customs, Vizag[By name to AC(CPIO) for information]



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OFFICE OF THE COMMISSIONER OF CENTRAL TAX, TIRUPATI GST
COMMISSIONERATE,

9/86-A, AMARAVATHI NAGAR, WEST CHURCH COMPOUND, TIRUPATI - 517502
DIN: 20260555YL0000333DBD

To

श्री सी.ए. राकेश कुमार गुप्ता,
Shri CA Rakesh Kumar Gupta,
फ्लैट नंबर 306, ब्लॉक E, गोल्फ व्यू कॉन्डोज अपार्टमेंट,
Flat number 306 Block E Golf View Condos Apartment,
DDA HIG, सेक्टर 19 B, द्वारका,
DDA HIG Sector 19 B Dwarka,
दिल्ली पिन: 110075.
DELHI Pin: 110075.

Gentlemen,

Sub: RTI-Seeking Information under RTI Act, 2005- Application filed by Shri
CA Rakesh Kumar Gupta-Reg.

Kind reference is invited to your RTI application No. CECVZ/R/X/26/00026/2
dated 10.04.2026 and RTI application No. CECVZ/R/X/26/00027/2 dated
10.04.2026 regarding above subject.

2. In this connection, the information sought in the above application is
furnished in respect of Tirupati CGST Commissionerate hereunder: -

1. Provide copies of all Reward / Informer Incentive Schemes / Guidelines issued
by the Government of India applicable to citizens providing information to:

a) Enforcement Directorate (ED) b) Central Bureau of Investigation (CBI) c)
Directorate of Revenue Intelligence (DRI) d) Income Tax Department e)
Central GST / Customs f) Any other Central Economic Intelligence Agency

Kindly provide certified copies of the rules / circulars / office memoranda /
reward policies currently in force.

Reply to 1(a) to 1(f): Please see relevant "Guidelines for Grant of Reward to
Informers and Government Servants, 2015" dated 31.07.2015 issued by the

Central Board of Excise & Customs.

2. Provide the maximum percentage or amount of reward payable to an informer where:

a) Illegal assets are detected b) Corruption is proved c) Money laundering is established d) Property is confiscated or attached by ED.

Reply to 2(a) to 2(d): Please see relevant "Guidelines for Grant of Reward to Informers and Government Servants, 2015" dated 31.07.2015 issued by the Central Board of Excise & Customs.

3. Provide information whether citizens / whistleblowers who provide information leading to registration of FIR and conviction are eligible for reward under any Government of India scheme.

Reply: Please see relevant "Guidelines for Grant of Reward to Informers and Government Servants, 2015" dated 31.07.2015 issued by the Central Board of Excise & Customs. No specific information is available with this office.

4. Provide the procedure to claim reward by a citizen whistle blower who has supplied information leading to:

a) Registration of FIR b) Conviction of accused c) Recovery of illegal assets d) Confiscation of property

Kindly provide step-by-step procedure including required forms, authority to whom application should be submitted, and timelines.

Reply to 4(a) to 4(d): Please see relevant "Guidelines for Grant of Reward to Informers and Government Servants, 2015" dated 31.07.2015 issued by the Central Board of Excise & Customs. No specific information is available with this office. Procedure not available in the guidelines cannot be provided as the same are not termed as "information" as per Section 2(f) of the RTI Act, 2005.

5. Provide information whether reward can be granted where information supplied by citizen leads to investigation by one agency (CBI) and confiscation by another agency (ED).

Reply: No specific information is available with this office.

6. Provide information whether any reward can be claimed after completion of trial and confiscation proceedings, and if yes:

a) What is the limitation period to claim reward b) What documents are required:

Reply to 6(a) to 6(b): Procedure not available in the guidelines cannot be provided as the same are not termed as "information" as per Section 2(f) of the RTI Act, 2005.

7. Provide details of the authority/committee responsible for sanctioning reward to informers in the following agencies:

a) CBI b) Enforcement Directorate c) Directorate of Revenue Intelligence d) Income Tax Department

Reply to 7(a) to 7(d): Not applicable.

8. Provide certified copies of guidelines relating to protection of identity of whistleblowers / informers in such reward schemes.

Reply: Certified copies cannot be provided as this is a field office and further the above mentioned circulars/documents are available in the public domain (www.cbic.gov.in). Further this office is not a custodian of any "prescribed procedure" other than what is already in the public domain.

9. Provide the number of rewards granted during the last 10 years to citizens providing information leading to:

a) Corruption conviction b) recovery of illegal assets c) confiscation under PMLA

Agency-wise details may kindly be provided.

Reply to 9(a) to 9(c): As per the records available with this office, no rewards have been granted to citizens in the last 10 years.

10. Provide information whether a citizen can directly submit evidence / intelligence to Enforcement Directorate or other agencies to claim reward, and provide the official mechanism such as:

a) Designated email b) reward cell c) confidential informer submission process.

Reply to 10(a) to 10(c): Please see relevant "Guidelines for Grant of Reward to Informers and Government Servants, 2015" dated 31.07.2015 issued by the Central Board of Excise & Customs.

11. Provide the complete records available for enforcement agencies details of the case referred in the background, namely: CBI FIR RC 9(A) of 2013 including:

a) Date of registration of FIR b) Sections of law invoked c) Investigating officer details d) Date of filing of charge sheet e) Details of assets identified as disproportionate assets

Reply to 11(a) to 11(e): Not applicable.

12. Provide certified copies of the complete documents relating to the above case followed by Enforcement Directorate. :(Refer in Point 11)

a) Charge Sheet filed by Enforcement Directorate b) Final Judgment passed by the CBI Special Court, Bangalore c) Order relating to confiscation / attachment of property by Enforcement Directorate:

Reply to 12(a) to 12(c): Not applicable.

13. Provide the complete details of property confiscated / attached in the above case, including:

a) Description of property b) Location of property c) Value assessed by investigating agency d) Present status of confiscation / disposal

Kindly provide agency-wise details of confiscation by CBI and Enforcement Directorate.

Reply to 13(a) to 13(d): Not applicable.

14. Provide information whether citizens / informers whose information leads to successful investigation resulting in:

a) Registration of FIR b) conviction of accused c) recovery of illegal assets d) confiscation of property

Are entitled to reward under any existing Government reward scheme.

Reply to 14(a) to 14(d): Please see relevant "Guidelines for Grant of Reward to Informers and Government Servants, 2015" dated 31.07.2015 issued by the Central Board of Excise & Customs.

15. Provide information whether reward eligibility is linked with the value of confiscated assets, and if so:

a) Percentage of reward payable b) maximum limit of reward payable c) whether reward is payable after conviction or after confiscation

Reply to 15(a) to 15(c): Please see relevant "Guidelines for Grant of Reward to Informers and Government Servants, 2015" dated 31.07.2015 issued by the Central Board of Excise & Customs.

16. Provide information whether a citizen who provides information relating to large scale economic crime (exceeding ₹20,000 Crore in various cases) can directly submit intelligence to enforcement agencies and claim reward under informer schemes.

If yes, kindly provide:

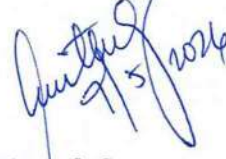
a) procedure for submission of information b) authority to whom such information should be submitted c) format of application for claiming reward d) stage at which reward becomes payable

Reply to 16(a) to 16(d): Procedure not available in the guidelines cannot be provided as the same are not termed as "information" as per Section 2(f) of the RTI Act, 2005.

If you are not satisfied with the reply given above, you may file an appeal before the Appellate Authority within 30 (Thirty) days from the date of receipt of the letter. The name, designation, address, phone number of the Appellate Authority are as under:

Shri. R .Dinakaran, Additional Commissioner of Central Tax,
O/o the Commissioner of Central Tax, Tirupati GST Commissionerate,
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भवदीय /Yours sincerely,



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OFFICE OF THE COMMISSIONER OF CENTRAL TAX, TIRUPATI GST
COMMISSIONERATE,

9/86-A, AMARAVATHI NAGAR, WEST CHURCH COMPOUND, TIRUPATI - 517502
DIN: 20260555YL0000333DBD

To

श्री सी.ए. राकेश कुमार गुप्ता,
Shri CA Rakesh Kumar Gupta,
फ्लैट नंबर 306, ब्लॉक E, गोल्फ व्यू कॉन्डोज़ अपार्टमेंट,
Flat number 306 Block E Golf View Condos Apartment,
DDA HIG, सेक्टर 19 B, द्वारका,
DDA HIG Sector 19 B Dwarka,
दिल्ली पिन: 110075.
DELHI Pin: 110075.

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Reply to 2(a) to 2(d): Please see relevant "Guidelines for Grant of Reward to Informers and Government Servants, 2015" dated 31.07.2015 issued by the Central Board of Excise & Customs.

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a) Charge Sheet filed by Enforcement Directorate b) Final Judgment passed by the CBI Special Court, Bangalore c) Order relating to confiscation / attachment of property by Enforcement Directorate:

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13. Provide the complete details of property confiscated / attached in the above case, including:

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Kindly provide agency-wise details of confiscation by CBI and Enforcement Directorate.

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Reply to 15(a) to 15(c): Please see relevant "Guidelines for Grant of Reward to Informers and Government Servants, 2015" dated 31.07.2015 issued by the Central Board of Excise & Customs.

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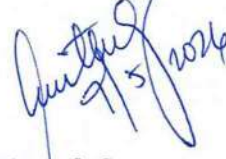
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O/o the Commissioner of Central Tax, Tirupati GST Commissionerate,
9/86A, Amaravathi Nagar, M.R. Palli, Tirupati-517502 Telephone No. 0877-2240474 E-mail: comm.tpt@gov.in

भवदीय /Yours sincerely,



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