



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: 20260255YL0000914889

सेवा में/To

श्री प्रवीण कर्दम

Shri Praveen Kardam,

2/23, LGF, मालवीय नगर

2/23, LGF, Malviya Nagar,

साउथ दिल्ली, पिन:110017

South Delhi, Pin:11001.

Gentlemen,

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

Kind reference is invited to your RTI application Nos.
CECVZ/R/T/26/00099/2 dated 30.01.2026 and CECVZ/R/T/26/00100/2 dated
30.01.2026 regarding above subject.

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

A. REGISTRATION AND CANCELLATION DATA

1. State-wise and year-wise data of total GST registrations approved (Central GST and State GST separately) from July 2017 till date.

Reply:- Forwarded to Divisions as the information pertaining to Divisions.
Divisions will provide the information

2. State-wise and year-wise total number of GST registrations cancelled with classification:

- Suo-moto cancellation by department
- Cancellation on taxpayer's request
- Cancelled due to non-functioning or fake firms

- Cancelled for not filing returns

Reply:- Forwarded to Divisions as the information pertaining to Divisions. Divisions will provide the information

3. Number of GST registrations currently pending for approval and pending for amendment.

Reply:- Forwarded to Divisions as the information pertaining to Divisions. Divisions will provide the information

4. Number of businesses suspended or cancelled for being non-existent or non-functional at the Principal Place of Business (PPOB). Out of these, how many were later reactivated or restored.

Reply:- Forwarded to Divisions as the information pertaining to Divisions. Divisions will provide the information

B. ENFORCEMENT, INVESTIGATION & ARREST DATA

5. Provide state-wise and zone-wise total number of cases initiated under Section 132, Section 70, Section 74, and Section 69 of CGST Act, by:

- DGGI (Directorate General of GST Intelligence)

Reply:- NA

- Anti-Evasion Wing

Reply:

FY	No. of Cases
2018-19	8
2019-20	10
2020-21	18
2021-22	2
2022-23	21
2023-24	27
2024-25	65
2025-26(till Jan-26)	46
Total	197

- SIB (Special Investigation Branch)

Reply:- NA

- Preventive Branch

Reply:-NA

6. Total number of arrests made under the above proceedings year-wise.

Reply:-

FY	No. of Arrests
2018-19	0
2019-20	1
2020-21	1

2021-22	0
2022-23	0
2023-24	1
2024-25	0
2025-26(till Jan-26)	0
Total	3

7. Out of the total demand raised in these cases, how much amount has been actually recovered till date.

Reply:-

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(till Jan-26)	46	15546.38	7525.35
Total	197	53470.4	32374.86

8. Provide SOPs, Guidelines, and Circulars issued under Sections 132, 69, 70 and 74 of the CGST Act.

Reply:- The requested guidelines and circulars are available in the public domain on the official CBIC website (www.cbic.gov.in).

C. SUMMONS, SEARCH AND SEIZURE RIGHTS

9. Kindly clarify:

- Can a summon under Section 70 be issued during odd hours or at midnight?
- Can an officer detain a person forcefully for statement recording at the time of search?
- Can a summon be issued to an Advocate for information or statement against his client?
- Is it mandatory to record the statement of taxpayer at the office or can it be recorded at the PPOB during normal hours?

10. Provide guidelines/circulars/SOPs issued regarding the power to summon and rights of summoned persons.

Reply to points 9 & 10 :- The procedures for summons and search are governed by the CGST Act, 2017 and relevant Board circulars. Specific guidelines

regarding the power to summon and the rights of summoned persons are available in the public domain.

D. CITIZEN CHARTER & TAXPAYER RIGHTS

11. Provide a copy of the Citizen Charter under GST.

Reply:- Public document. You can refer to website <https://cbic-gst.gov.in/aces/citizencharters.html>

12. Kindly provide detailed rights and responsibilities of a registered taxpayer under GST Act.

Reply:- Please refer CGST Act, 2017 and CGST Rules, 2017.

13. Provide SOP for Section 29 of CGST Act (application for cancellation of registration by taxpayer).

Reply:- SOP is a public document. You can refer to website <https://taxinformation.cbic.gov.in/>

14. List of facilities, rights and protections provided to GST practitioners under the Act and rules.

Reply:- Please refer CGST Act, 2017 and CGST Rules, 2017

E. TAX COLLECTION AND REFUND DATA

15. Provide year-wise data from July 2017 to till date:

- Total GST collection (Central and State separately)
- Total Refunds sanctioned

Reply:- Forwarded to Divisions as the information pertaining to Divisions. Divisions will provide the information

16. List of circulars and SOPs issued regarding timely refund processing and TAT (turnaround time) for refunds.

Reply:- Forwarded to Divisions as the information pertaining to Divisions. Divisions will provide the information

F. GRIEVANCE REDRESSAL & APPOINTMENTS

17. Provide data regarding:

- Number of complaints received against GST officers (state-wise and year-wise)

Reply:- Nil i.e No Complaint is received against CGST Officers.

- Number of officers suspended or dismissed on grounds of corruption/misconduct

Reply:- Nil i.e No Officer was suspended for the period 2017-18 to 2023-24 on account of Corruption Charges.

- One Officer was suspended during the period 2024-25 on Corruption

Charges.

- Details of Grievance Redressal Cells available for taxpayers and advocates

Reply:- NA

- Time taken to resolve grievances, and escalation matrix

Reply:- NA

18. Guidelines regarding appointment of officers in the Anti-Evasion and DGGI departments – their qualification and selection process.

Reply:- Transfers and postings in r/o Tirupati CGST Commissionerate in general and in r/o Anti-Evasion in particular is being done based on transfer policy of Tirupati CGST Commissionerate dated 31.05.2012 and amended on 18.05.2018. (copy enclosed)

G. FINANCE MINISTER'S OFFICE EXPENSES

19. Provide the following details regarding the Hon'ble Finance Minister:

- Eligibility criteria to hold the post
- Monthly Salary, Remuneration, Allowances
- Total expenditure incurred for travel, security and office maintenance since July 2017 till date.

Reply:-NA

H. INSPECTION VISITS AND FIELD ACTION

20. Provide year-wise and state-wise data on the number of field inspections conducted by officers and authority-wise bifurcation (State/Central).

Reply:- Forwarded to Divisions as the information pertaining to Divisions. Divisions will provide the information

21. How many businesses were found non-existent or shell companies? Provide bifurcation of actions taken.

Reply:- Forwarded to Divisions as the information pertaining to Divisions. Divisions will provide the information

I. GENERAL & PUBLIC INTEREST INFORMATION

22. What mechanisms are in place to prevent harassment of taxpayers and professionals during proceedings under the GST Act?

Reply:- The Departmental Officers carrying out their official interactions with trade, consultants and other organisations in the most professional manner.

23. List of most common reasons leading to cancellation/suspension of registrations.

Reply:- Forwarded to Divisions as the information pertaining to Divisions. Divisions will provide the information

24. Details of challenges faced in GST revenue collection as per CBIC's internal audit or review reports.

Reply:- Forwarded to Divisions as the information pertaining to Divisions. Divisions will provide the information

25. Provide any official reports or circulars regarding:

- Growth of GST collections
- GSTN portal issues and technical glitches
- Benefit analysis for taxpayers and small traders
- Expenditure incurred on GST implementation and awareness campaigns

Reply:- Forwarded to Divisions as the information pertaining to Divisions. Divisions will provide the information

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
K N Nanda Kishore
Date: 27-02-2026

11:52:38

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]



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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: 20260255YL0000666F20

सेवा में/To

श्री संतोष एस खाबिया/Shri Santosh S Khabiya,

C 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 Nos. CECVZ/R/X/26/00004/2 dated 27.01.2026 and CECVZ/R/X/26/00005/2 dated 27.01.2026 regarding above subject.

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

1. Legal & Protocol Framework for Confidentiality:

a. Detail the explicit, step-by-step protocol (backed by relevant legal provisions) to Ensure the absolute and irrevocable confidentiality of an informant's identity from the point of complaint submission to the conclusion of the case.

Reply:-NA

b. List the specific sections of the CGST Act, 2017, the Customs Act, 1962, and any other relevant statutes or rules that legally mandate the department to withhold an informant's identity and provide protection against any form of retaliation.

Reply:- Confidentiality mandated under Section 158 of CGST Act, 2017.

2. Data on Breaches of Confidentiality & Accountability:

a. Provide pan-India data for the last 5 calendar years (2019-2023) on:

i. The number of reported/confirmed instances where an informant's identity or The details of their complaint were allegedly disclosed to the accused or Unauthorized persons within GST department .

Reply:- Nil

ii. The number of disciplinary actions initiated against officers for such breaches of Confidentiality.

Reply:- NA

iii. The outcome of those actions (e.g., warnings, permanently suspensions, Penalties, convictions).

Reply:- NA

3. Mechanism for Reporting Negligence/Misconduct:

a. Detail the procedure for an informant to lodge a formal complaint against an Officer suspected of negligence or misconduct that compromises the informant's Safety or the integrity of the process.

Reply:- NA

b. Provide the Standard Operating Procedure (SOP) or relevant guidelines that outline the disciplinary process, including provisions for permanently suspension, against officers found guilty of such compromises.

Reply:- NA

4. Protection & Support Mechanisms for Informants:

a. Outline the specific steps and protocols activated by the department to protect an informant and their family if their identity is compromised due to alleged Departmental negligence.

Reply:- NA

b. Provide details of any policy for providing financial, legal, or security support (Including for legal expenses, personal security, or rehabilitation) to informants Facing threats as a result of their cooperation.

Reply:- NA

5. Reward Disbursement Process & Grievance Redressal:

a. Specify the step-by-step procedure and stipulated timelines for processing and disbursing rewards to eligible informants on actual Recovery basis.

Reply:- Rewards are processed as per CBIC guidelines issued from time to time.

b. Provide pan-India data for the last 5 years on: (i) Total reward claims processed, (ii) Average time taken for disbursement from the date of claim, (iii) Primary Reasons for delays, if any.

Reply:-NA

c. Detail the grievance redressal mechanism available to an informant if a reward is unjustly denied or excessively delayed, including the process to escalate the

Matter if higher authorities are unresponsive.

Reply:- As per the Official guidelines issued by the CBIC from time to time.

6. Internal Vigilance & Oversight:

a. Provide details of the internal vigilance wings, audit committees, or oversight Bodies specifically tasked with monitoring the handling of informant complaints and ensuring adherence to protocols.

Reply:- Vigilance Section, Hqrs. Office, Tirupati Commissionerate.

b. Share statistics on penalties imposed on officers for misconduct directly related to the mishandling of informants or their complaints.

Reply:- Nil

7. Whistleblower Protection Policy:

a. Provide a copy of the official whistleblower protection policy applicable to the CBIC, GST, and Customs departments. If no separate policy exists, provide the relevant rules/office memorandums governing whistleblower protection, Anonymity, legal aid, and interim relief.

Reply:-NA

8. Inter-Agency Coordination for Protection:

a. Detail the SOP for coordinating with external law enforcement agencies (like Police) to ensure immediate protection for an informant when a threat is Reported.

Reply:-NA

9. Public Awareness & Data Security:

a. Provide details of any campaigns, dedicated portals, or helplines operational to educate potential informants on secure complaint submission and their rights.

Reply:-Nil

b. Outline the technical and administrative measures employed to secure both Digital and physical records related to informant complaints and identities.

Reply:-Nil

10. Compensation for Harm:

a. Provide the official guidelines or policy framework for compensating informants for losses (legal costs, security expenses, etc.) incurred due to proven Departmental negligence or failure of protective protocols.

Reply:-NA

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
K N Nanda Kishore

Date: 25-02-2026

18:44:19

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: 20260455YL000000C932

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/X/26/00016/2 dated 25.03.2026 and RTI application No.
CECVZ/R/X/26/00017/2 dated 25.03.2026 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 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,

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: 22-04-2026
17:31:23

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]



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COMMISSIONERATE,

9/86-A, AMARAVATHI NAGAR, WEST CHURCH COMPOUND, TIRUPATI - 517502
DIN: 20260455YL000000A368

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/26/00222/3 dated 24.03.2026 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. 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: 20260455YL000000F9C6

To

श्री अनिल मिश्रा,
Shri Anil Mishra,
3515 ई सुदामा नगर,
3515 E Sudama Nagar,
इंदौर, पिन:452009
Indore, Pin:452009.

Gentlemen,

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

Kind reference is invited to your RTI application No. CECVZ/R/T/26/00225/2 dated 27.03.2026 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. पूरे भारत में HSN Code 20089700 के अंतर्गत दजग कुल प्रकरणों की संख्या (जांच / शो कॉज नोटिस / ऑर्डि आपधत्त / एिजुधिकेशन / धिमांि आदेश सधहत)।

जवाब : शून्य

1. Total number of cases registered under HSN Code 20089700 across India (including investigations/ show cause notices/order objections /education /demand orders).

Reply: Nil

2. भारत के प्रत्येक GST जोन/कधमश्ररि के अनुसार अलग-अलग ऐसे प्रकरणों की संख्या।

जवाब : लागू नहीं

2. Number of such cases separately for each GST Zone/Commissionerate in India.

Reply: Not applicable

3. प्रत्येक प्रकरण का –

- (a) जोन/कधमश्ररि का नाम
- (b) प्रकरण संख्या / संदभग संख्या
- (c) प्रारंभ धतधत
- (d) वतगमान खथथधत (लंधबत / धनस्ताररत)

3(a) से 3(d) का उत्तर: लागू नहीं

3. for each case –

- (a) Name of Zone/Commissionerate
- (b) Case number/reference number
- (c) Start date
- (d) Current status (pending/extended)

Reply to 3(a) to 3(d): Not applicable

4. यधद धकसी भी जोन/कधमश्ररि में एक भी प्रकरण दजग नहीं हुआ हो, तो उस संबंध में “Nil” का प्रमाधणत धलखित उत्तर प्रदान धकया जाए।

जवाब : लागू नहीं

4. If no case has been registered in any Zone/Commissionerate, a certified written reply of “Nil” should be provided in this regard.

Reply: Not applicable

5. यधद यह सूचना धवधभन्न जोनों/धनदेशालयों (जैसे DGGI आधद) के पास पृथक-पृथक उपलब्ध हो तो धारा 6(3) के अंतगगत संबंधधत प्राधधकरणों को अग्रसाररत कर समेधकत सूचना उपलब्ध कराई जाए।

जवाब : लागू नहीं

5. If this information is available separately with different Zones/Directorates (such as DGGI etc.), consolidated information should be provided by forwarding it to the concerned authorities under Section 6(3).

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. 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: 22-04-2026

17:28:24

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: 20260355YL0000356040

सेवा में/To
श्रीमती हेमलता/Smt Hemlata,
41 भुवनेश्वरी वाटिका विस्तार डी
41 Bhuvneshwari Vatika Vistar D,
मीनावाला, सिरसी रोड,
Meenawala, Sirsi Road,
जयपुर, पिन:302012
JAIPUR, Pin:302012

Madam,

Sub: RTI-Seeking Information under RTI Act, 2005- Application filed by Smt Hemlata-Reg.

Kind reference is invited to your RTI application No. CECVZ/R/T/26/00106/3 dated 09.02.2026 regarding above subject.

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

1. Kindly provide the Number of employees of CBIC who have been permitted to enrolling in L.L.B without study leave.
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

K N Nanda Kishore

Date: 06-03-2026

10:58:56

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: 20260355YL0000445404

सेवा में/To

श्री सुंदर कृष्ण /Shri Sundarankrishna
A-45/4 कृष्णा पुरी /A-45/4 Krishna Puri,
बोरिंग रोड, पटना सिटी /Boaring Road, Patna City
पिन:800008/Pin:800008.

Gentlemen,

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

Kind reference is invited to your RTI application Nos. CECVZ/R/T/26/00134/3 dated 11.02.2026 and CECVZ/R/T/26/00146/3 dated 17.02.2026 regarding above subject.

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

1. Year-wise number of cases in which rewards were sanctioned to employees/officers in your office/formation.
2. Year-wise number of cases (out of the cases mentioned in Point No. 1) in which the sanctioned reward amount was actually paid to the employees.
3. Year-wise number of cases in which the sanctioned reward amount was not paid / not credited to the employee's account, wholly or partially.
4. Reasons for non-payment of reward to employees, case-wise or category-wise, such as:
 - Administrative delay
 - Non-availability of funds
 - Pending approval at any level
 - Objections raised by audit/vigilance
 - Superannuation/retirement of employee
 - Any other reason (please specify)

Reply to points 1 to 4:-

F.Y	Number of Cases	Number of Employees	Status of payment	Reason for non-payment
2022-23	0	0	-	-
2023-24	0	0	-	-
2024-25	4	48	Paid partially. Not given to 5 employees	Due to lack of vigilance clearance
2025-26(Dec-25)	0	0	-	-

5. Procedure/process prescribed under CBIC rules, circulars, or instructions for:

(a) Disbursement of sanctioned rewards to serving employees

(b) Disbursement of sanctioned rewards to retired/superannuated employees
Certified copies of the relevant rules/circulars/instructions may kindly be provided.

Reply:- Rewards are governed by CBIC Guidelines 2015 (F.No. 13011/01/2013-Cus (AS)). A Departmental Reward Committee sanctions payments based on merit. Both serving and retired employees receive disbursements via electronic transfer, provided they have clear vigilance clearance and no pending disciplinary proceedings at the time of payment.

6. Details of action taken by the department in cases where rewards were sanctioned but not paid to the concerned employees, including:

- Follow-up mechanism
- Responsibility of the section/authority concerned
- Steps taken to release pending payments

Reply:-Non-Availability of Funds/ lack of vigilance clearance

7. Whether any monitoring or grievance-redressal mechanism exists within the department to address non-payment or delay in payment of sanctioned rewards:

- If yes, details thereof
- If no, reasons for the same

Reply:-NA

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

K N Nanda Kishore

Date: 10-03-2026

15:33:14

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

DIN: 20260255YL0000999FE9

सेवा में/To
श्री बदीश/Shri Badish,
48, बसंत एवेन्यू/48, Basant Avenue,
लुधियाना, पिन:141013/Ludhiana, Pin:141013

Gentlemen,

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

Kind reference is invited to your RTI application Nos. CECVZ/R/X/26/00001/3 dated 05.01.2026, CECVZ/R/X/26/00002/3 dated 05.01.2026 and CECVZ/R/X/26/00003/3 dated 05.01.2026 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. Number of SGST and CGST officers suspended/terminated for corruption from 2017-18 to 2024-25 (please provide yearwise data)

Reply:-

- Nil i.e No Officer was suspended for the period 2017-2018 to 2023-24 on account of Corruption Charges
- One officer was suspended during the period 2024-25 on Corruption Charges.

2. Number of GST registrations cancelled due to bogus billing from 2017-18 to 2024-25 (please provide yearwise detail)

Reply:- Forwarded to Divisions as the information pertaining to Divisions. Divisions will provide the information

3. Total tax amount involved (SGST and CGST) in frauds of gst from 2017-18 to 2024-25 (please provide yearwise)
4. Total amount recovered (SGST and CGST) against the frauds by departments.

(please provide yearwise)

Reply:- For Points 3 and 4, the information has been submitted below, based on the records available with this office

Total Numbers of cases of Evasion of Central Excise / GST / Customs & Detected i.r.o Anti-Evasion Section, Tirupati CGST Commissionerate			
FY	Total Number 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
Total	151	37924.02	24849.51

5. Total number of persons arrested for frauds of GST from 2017 to 2025 (please provide yearwise)

Reply:-

FY	Number of Arrests
2017-18	0
2018-19	0
2019-20	1
2020-21	1
2021-22	0
2022-23	0
2023-24	1
2024-25	0
Total	3

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

सादर /Yours sincerely,

**Digitally signed by
K N Nanda Kishore**

Date: 03-02-2026

18:06:46

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: 20260355YL000000C769

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 No. CECVZ/R/T/26/00105/2 dated 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,

संलग्न: उपरोक्तानुसार

Encl: As above

Digitally signed by
K N Nanda Kishore

Date: 06-03-2026

10:45:17

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

PHONE: 0877- 2240474

E - mail : comm.tpt@gov.in

DIN: 20260155YL00006126AC

To

Shri R Mani Ratnam,
H No: 30-937 Vinayaka Nagar, Neredmet,
Malkajgiri, Hyderabad,
Pin:500056.

Gentlemen,

Subj: RTI Application filed by Shri R Mani Ratnam for Seeking Information
under RTI Act, 2005 – Furnishing of Reply-Reg.

Kind reference is invited to your RTI application No.
CECVZ/R/T/25/00492/2 dated 26.12.2025 regarding above subject.

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

1. Revenue Generated from Online Gaming & Betting Platforms:

1. How much tax revenue has been collected from online gaming and betting
platforms in the last ten financial years (year-wise data requested)?

Reply: Forwarded to Divisions as the information pertaining to Divisions.
Divisions will provide the information

2. How many online gaming and betting companies are registered under GST
and Income Tax in India?

Reply: Forwarded to Divisions as the information pertaining to Divisions.
Divisions will provide the information

3. What is the total GST collected from online gaming and betting platform in
the last three financial years?

Reply: Forwarded to Divisions as the information pertaining to Divisions.
Divisions will provide the information

4. Has the government conducted any financial assessment or audit of online gaming and betting companies regarding tax compliance? If yes, kindly provide details.

Reply: No information on the same is received in this office.

2. Income Tax & GST Regulations for Online Gaming & Betting:

5. What are the current GST slabs applicable for online gaming, fantasy sports, and betting platforms?

Reply: Currently, GST is levied @28% on the total value of bets placed and not on the gross gaming revenue, both skill-based and chance based.

6. Has the Ministry of Finance issued any new GST or income tax regulations specific to online gaming and betting? If yes, please provide copies of the relevant notifications.

Reply: Please refer to public domain <https://taxinformation.cbic.gov.in/>

7. Are winnings from online betting or gaming taxable for individuals? If yes, kindly provide details of applicable tax rates and sections under the Income Tax Act, 1961.

Reply: Not applicable as the question pertains to Income Tax Act.

3. Financial Transactions & Foreign Remittances Related to Online Betting:

8. What is the total amount of foreign remittances made by Indian users to international online gaming and betting platforms in the last three years?

Reply: Forwarded to Divisions as the information pertaining to Divisions. Divisions will provide the information

9. Has the Ministry of Finance or Reserve Bank of India (RBI) issued any directives to banks or payment gateways to restrict or regulate transactions related to online gaming and betting? If yes, kindly provide copies of such directives.

Reply: No copies of such directives are received in this office.

10. Are foreign online gaming and betting platforms required to register and pay taxes in India if they accept Indian customers? If yes, kindly provide details.

Reply: Please refer to public domain <https://taxinformation.cbic.gov.in/>

4. Compliance & Actions Taken Against Tax Evasion by Online Betting Platforms:

11. How many tax evasion cases have been filed against online gaming and betting companies in the last three years?

Reply: Nil

12. Have any online betting platforms been fined or penalized for non-payment of GST or income tax? If yes, kindly provide details.

Reply: Nil

13. Has the government conducted any investigations regarding money laundering and tax evasion through online gaming and betting platforms? If yes, kindly provide copies of investigation reports.

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

Yours sincerely,

**Digitally signed by
K N Nanda Kishore
Date: 22-01-2026
18:11:35
CPIO/ASSISTANT COMMISSIONER**

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: 20260355YL0000616416

सेवा में/To
श्री मोहित साहू/Shri Mohit Sahu,
100 एफटी, रोड मीरा नगर
100FT, Road Meera nagar,
भुवाणा, पिन:313001
Bhuwana, Pin:313001.

Gentlemen,

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

Kind reference is invited to your RTI application No. CECVZ/R/T/26/00147/2 dated 18.02.2026 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. Information in relation to levy of Service Tax under the Finance Act, 1994 and GST under the CGST Act, 2017 on commission received in foreign exchange by Indian education consultants / overseas education facilitators for guiding Indian students seeking admission in foreign universities. Names of the taxpayer and SCNs issued in the above regard.
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
K N Nanda Kishore
Date: 16-03-2026
11:14:11

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: 20260255YL00003303B1

सेवा में/To
श्री गौतम बनर्जी/Shri Gautam Banerjee,
75, दम दम रोड /75, Dum Dum Road,
पिन:700074/Pin:700074

Gentlemen,

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

Kind reference is invited to your RTI application No. CECVZ/R/T/26/00004/3 dated 06.01.2026 regarding above subject.

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

1. Has CBIC issued any condition, rule or instruction stating that refusal of an ad hoc or temporary promotion would attract adverse consequences such as premature or midterm removal from present posting.

Reply:- Not Applicable

2. Were the midterm or premature transfers made in Kolkata Customs based on any specific rule, or were they outside the existing transfer and posting policy framework.

Reply:- Not Applicable

3. Have any other Commissionerates under CBIC taken similar action against officers who declined the ad hoc promotion to Assistant Commissioner.

Reply:- No such instances noticed

4. If these transfers in Kolkata were made solely due to non acceptance of the ad hoc promotion and without supporting rules, will CBIC take cognizance of the matter.

Reply:- Not Applicable

5. In view of written instructions dated 16.10.2025 directing removal of Superintendents from sensitive postings solely for refusing promotion, does CBIC consider such instructions punitive rather than administrative, and whether such instructions be declared as ultra vires.

Reply:- Not Applicable

6. Is there any administrative justification for the differential treatment in premature or midterm transfers between GST deputed officers and Sea Customs Wing officers in CCP West Bengal.

Reply:- Not Applicable

7. In view of the above, Will CBIC issue directions to restore the affected officers to their original postings till completion of their normal tenure in the interest of fairness and administrative propriety.

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

सादर /Yours sincerely,

**Digitally signed by
K N Nanda Kishore
Date: 02-02-2026
17:32:59**

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: 20260255YL000000EB77

सेवा में/To
श्री बदीश जिंदल/Shri Badish Jindal,
48, बसंत एवेन्यू/48, Basant Avenue,
लुधियाना, पिन:141013/Ludhiana, Pin:141013

Gentlemen,

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

Kind reference is invited to your RTI application Nos. CECVZ/R/T/26/00007/2 dated 12.01.2026 and CECVZ/R/T/26/00067/2 dated 28.01.2026 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. Number of registrations cancelled suo moto by state and central GST officers from 1 July 2017 till date
Reply:- NA
2. Please provide the names of SGST and CGST officers along with numbers of registrations cancelled suo moto by them from 1 July 2017 till date
Reply:- NA
3. Amount of GST evasions done by companies whose registrations cancelled suo moto by GST officers.
Reply:- NA
4. Names of companies whose registrations cancelled suo moto by the CGST and SGST officers from 1 July 2017 till date
Reply:- NA

5. Names of the officers suspended by state or central GST department for suo moto cancellation of GST registrations
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

K N Nanda Kishore

Date: 09-02-2026

13:12:41

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

DIN: 20260255YL0000823548

सेवा में/To
श्री दुर्गा मनोज पुलदासु
Shri Durga Manoj Puladasu,
11-6-10/1, पल्लपु स्ट्रीट
11-6-10/1, Pallapu Street,
पालकोल, पिन:534260
Palakol, Pin:534260.

Gentlemen,

Sub: RTI-Seeking Information under RTI Act, 2005- Application filed by Shri Durga Manoj Puladasu -Reg.

Kind reference is invited to your RTI application No. CECVZ/R/E/26/00019/2 dated 05.02.2026 regarding above subject.

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

1. Whether the person(B.S.A.Lakshmi) registered under GST is liable to pay municipal & Panchayat taxes levied while unloading goods at destination and while loading goods at origin even if the goods are invoiced as per GST Act
Reply:- Not Applicable as the information sought does not pertain to the jurisdiction of 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
K N Nanda Kishore**

Date: 23-02-2026

18:00:31

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: 20260355YL0000111F65

सेवा में/To
श्री संतोष एस खाबिया/Shri Santosh S Khabiya,
C 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/26/00101/3 dated 03.02.2026 regarding above subject.

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

1. Official Contact Details & Duty Timings:

- For each officer (designation-wise) in the GST department, provide:
 - (a) Official landline number allotted with a confirmation of their Working/non-working status as of 21.01.2026
Reply:- Land line Nos. allotted to the Officers Designation-wise is available at Tirupati CGST Commissionerate' Website. No instances noticed regarding non-working status of the same.
 - (b) Official mobile number allotted (if any).
Reply:- No Official Mobile numbers allotted.
 - (c) Exact prescribed duty timings (in-time and out-time).
Reply:- Duty timings as prescribed vide DoPT instructions are being followed.

- If any officer is not allotted a landline/mobile, provide reasons in writing.
Reply:-NA

2. Government Vehicle Usage & Public Waiting Time:

- Provide records/details of each officers availing government vehicle facilities for pick-up and drop.
Reply:-Nil
- Provide last 02 months data on average waiting time for general public to meet such officers, along with instances where public waiting exceeded 30 minutes due To officers' late arrival/attendance.
Reply:- NA

3. Functionality of Communication Channels:

- Provide last 02 months records of complaints regarding non-functional Landlines due to General Public is unable to Approach to Concern officer.
- Provide written instructions/policies prohibiting officers from using personal Mobiles for official communication and denying calls to citizens.
- Provide logs of calls received on official landlines/mobiles for the last six Months, highlighting instances where calls were not attended or returned.
Reply:- NA

4. Meeting Management:

- Provide last 02 months scanned copies of meeting registers (with personal Details redacted) showing:
 - (a) Agenda of meetings.
 - (b) Start and end time of meetings.
 - (c) Designations of officers attending.
- Provide policy documents prescribing the maintenance of such registers.
Reply:- NA

5. Break/Food Timings & Public Waiting:

- Provide policy documents/rules allowing officers to take breaks/food at flexible Timings.
Reply:-Break/Food Timings as prescribed vide DoPT instructions are being followed.
- Provide last 02 months instances (with dates) where general public waited due to officers being on break/food in unofficially timing.
Reply:-Nil

6. Attendance & Movement Tracking:

- Provide policy documents on maintenance of movement registers and Biometric attendance systems.

Reply:- CBIC, New Delhi instructions on Biometric attendance vide F.No.C.50/80/2024-Ad-III, dt.16.06.2024 read with DoPT OM No.11013/13/2023-Pers. Policy-A-III dated 15.06.2024 being followed (copies attached)

- Provide samples (redacted) of movement registers for the last three months.
Reply:- No Movement registers are being maintained by this office.

7. Visitor Management System:

- Provide policy documents on visitor management (FIFO or priority-based).
Reply:-NA

- Provide logs of visitors for the last three months, highlighting:
 - (a) Designation/profile of visitors.
 - (b) Waiting time.
 - (c) Time spent with officers.

Reply:-Information cannot be provided as per the Section 8 of the RTI Act which exempts certain categories of information from disclosure to protect privacy and other sensitive matters.

- Provide records of complaints regarding preferential treatment to high-profile Visitors and general public is waiting before attend the high profile visitors and Officer meet first to high profile Visitor.
Reply:-Nil

8. Complaint Filing Mechanism:

- Provide step-by-step process for filing complaints against officers for dereliction of duty.
- Provide designated email IDs and authorities for complaint submission.
Reply:- In respect of complaints against officers, the complainant may submit any dissent, if so desired, to comm.tpt@gov.in. The Commissioner of Central Tax, Tirupati is the disciplinary authority in Tirupati CGST Commissionerate.
➤ Alternatively, the dissent may also be filed through the CPGRAMS portal.

- Provide statistics of complaints filed and disposed of in the last year.
Reply:- No complaints against officers have been received during the last one year.

9. Email Communication & Response Time:

- Provide policy on acknowledgment and response timelines for emails from the Public.
- Provide logs of emails received and responded / Not responded to in the last Six months.
- Provide reasons for non-acknowledgment/non-response beyond prescribed Timelines.
Reply:-NA

10. Action Against Non-Performing Officers:

- Provide details of disciplinary actions taken in the last three years against Officers for:
 - (a) Not following prescribed systems.
 - (b) Causing undue delays in public service delivery.
 - (c) Denying information/communication to citizens.Reply:-Nil
- Provide copies of relevant orders/notices (with personal details redacted).
Reply:-NA

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

K N Nanda Kishore

Date: 04-03-2026

17:23:40

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]

F. No. C-50/80/2024-Ad.II
Government of India
Ministry of Finance
Department of Revenue
Central Board of Indirect Taxes & Customs

North Block,
New Delhi the 16th June, 2024

To

All Principal Chief Commissioners / Principal Director Generals / Chief Commissioners
/ Directors General of Customs & Indirect Taxes under CBIC

Subject: Instructions regarding implementation of Aadhar Enable Biometric Attendance System (AEBAS) for attendance of all Government employees, by various Ministries/Departments/Organizations (MDOs)

Madam/Sir,

Instructions have been issued by the Department of Personnel & Training (DoP&T) from time to time for observing punctuality by the Government employees. Instructions on implementation of Aadhar Enabled Biometric Attendance System (AEBAS) have also been issued from time to time. Vide OM of even number dated 23rd June, 2023, the DoP&T has inter alia advised all Ministries/Departments/Organizations to ensure strict implementation of AEBAS and periodically monitor the marking of attendance to ensure punctuality. However, it has been noticed that despite clear instructions, several employees are not registering their attendance in Biometric Attendance System (BAS) and some of the employees have been coming late on a regular basis.

2. Matter of strict implementation of AEBAS has again been reviewed and taking a serious note of the laxity in implementation of AEBAS, the DoP&T has issued an OM F. No.11013/13/2023-Pers. Policy-A.III dated 15th June 2024 (*copy enclosed*) reiterating that MDOs will regularly monitor the attendance reports of their employees after downloading the same from the portal (attendance.gov.in). MDOs will also ensure the following:

- (a) All employees mark their attendance using AEBAS without fail. This will ensure that there will be no discrepancy between 'registered' and 'active' employee on AEBAS.
- (b) In case any employee is not registered over AEBAS, immediate steps should be taken to register his/her biometric data on BAS portal; MDOs may also reconcile the data of registered employees on AEBAS with the employee data on other portals such as eHRMS portal/PFMS portal and list of employees maintained by the organization.

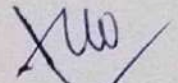
- (c) In respect of Divyaang employees, MDOs will make appropriate arrangements for providing convenient and easily accessible machines for capturing biometrics through suitable alternative modes.
- (d) HODs of the MDOs shall sensitize their employees to adhere to the instructions relating to office hours, late attendance etc. They would download the consolidated report from the portal on a regular basis and identify the defaulters. Habitual late attendance and early leaving of office should be viewed seriously and be essentially discouraged. Strict action against the defaulters may be initiated under the extant GOI rules.
- (e) MDOs shall ensure that the biometric machines remain functional at all times.

3. Besides above, it may be noted that UIDAI has now rolled out face-based authentication applications using Android/iOS based phones. The face Authentication offers robust features like faster authentication, live location detection, geo-tagging, etc. The Nodal Officer of respective MDO shall configure personal mobile policy in attendance portal for the employees of their Organizations and get the geo-coordinates fed into the entry locations of the office. The minimum OS requirements for smart phones would be OS 9.0 or above for Android smartphones and OS 14.0 or above for iOS smartphones. NIC officers and staff of the respective MDOs will facilitate registration of their Departmental employees on such iOS/android applications.

4. It may kindly be noted that BAS is only an enabling platform and there is no change in the punctuality instructions relating to Office Hours, late attendance etc. which will continue to apply. As per extant instructions contained in DOPT OM No. 28034/8/75-Estt(A) dated 04.07.1975; DOPT OM No. 28034/10/75-Estt(A) dated 27.08.1975 and DOPT OM No. 28034/3/82-Ests(A) dated 05.03.1982, half-a-day's Casual Leave (CL) should be debited for each day of late attendance, but late attendance upto an hour, on not more than two occasions in a month, and for justifiable reasons may be condoned by the competent authority. In addition to debiting Casual Leave (or Earned Leave, when no CL is available), disciplinary action may also be initiated against Government servants coming to office habitually late as it amounts to 'misconduct' under the CCS(Conduct) Rules, 1964. Early leaving is also to be treated in the same manner as late coming. The data relating to punctuality and attendance of an employee should also be taken into account, while considering him/her for important assignments, trainings, deputations and transfers/postings. Principal Chief Commissioners / Principal Director Generals / Chief Commissioners / Directors General of Customs & Indirect Taxes under CBIC are, therefore, requested to kindly bring the contents of these instructions to the notice of their employees and put in place a robust monitoring mechanism to ensure complete compliance by the employees and initiate suitable action against the defaulting employees.

5. This issues with the approval of the Chairman, CBIC.

Yours faithfully,



(S.A. Ansari)

Under Secretary to the Govt. of India

Encl: As above.

Copy to:-

Web Manager, Dte. of Systems for uploading on the website of CBIC with a ticker.

F. No.11013/13/2023-Pers. Policy-A.III
Government of India
Ministry of Personnel, Public Grievances and Pensions
Department of Personnel and Training

North Block, New Delhi
Dated 15th June, 2024

OFFICE MEMORANDUM

Subject: Instructions regarding implementation of Aadhar Enable Biometric Attendance System (AEBAS) for attendance of all Government employees, by various Ministries/Departments/Organizations (MDOs)

Instructions have been issued by this Department from time to time for observing punctuality by the Government employees. Responsibility for ensuring punctuality in respect of their employees rests with the concerned Ministry/ Department/ Organization (MDO). In this regard, instructions on implementation of Aadhar Enabled Biometric Attendance System (AEBAS) by Ministries/Departments/Organizations (MDOs) have also been issued from time to time. In its instructions issued by this Department vide OM of even number dated 23rd June, 2023, all the MDOs were, *inter alia*, advised to ensure strict implementation of AEBAS and periodically monitor the marking of attendance to ensure punctuality. However, it has been observed that despite clear instructions, several employees are not registering their attendance in Biometric Attendance System (BAS) and some of the employees have been coming late on a regular basis.

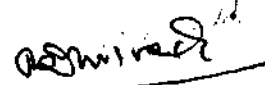
2. The matter of strict implementation of AEBAS has recently been reviewed and taking a serious note of the laxity in implementation of AEBAS, it is hereby reiterated that all MDOs will regularly monitor the attendance reports of their employees after downloading the same from the portal (**attendance.gov.in**). The MDOs will also ensure the following:

- a. All employees mark their attendance using AEBAS without fail. This will ensure that there will be no discrepancy between 'registered' and 'active' employee on AEBAS.
- b. In case any employee is not registered over AEBAS, immediate steps should be taken to register his/her biometric data on BAS portal; MDOs may also reconcile the data of registered employees on AEBAS with the employee data on other portals such as eHRMS portal/PFMS portal and the list of employees maintained by the Department.
- c. In respect of Divyaang employees, MDOs will make appropriate arrangements for providing convenient and easily accessible machines for capturing biometrics through suitable alternative modes.
- d. HODs of the MDOs shall sensitize their employees to adhere to the instructions relating to office hours, late attendance etc. They would download the consolidated report from the portal on a regular basis and identify the defaulters. Habitual late attendance and early leaving of office should be viewed seriously and be essentially discouraged. Strict action against the defaulters may be initiated under the extant GOI rules.
- e. MDOs shall ensure that the biometric machines remain functional at all times.

3. Besides above, it may be noted that UIDAI has now rolled out face-based authentication applications using **Android/iOS based phones**. The face Authentication offers robust features like faster authentication, live location detection, geo-tagging, etc. The Nodal Officer of respective MDO shall configure personal mobile policy in attendance portal for the employees of their Organizations and get the geo-coordinates fed into the entry locations of the office. The minimum OS requirements for smart phones would be OS 9.0 or above for Android smartphones and OS 14.0 or above for iOS smartphones. NIC officers and staff of the respective MDOs will facilitate registration of their Departmental employees on such iOS/android applications.

4. It may kindly be noted that BAS is only an enabling platform and there is no change in the punctuality instructions relating to Office Hours, late attendance etc. which will continue to apply. As per extant instructions contained in DOPT OM No. 28034/8/75-Estt(A) dated 04.07.1975; DOPT OM No. 28034/10/75-Estt(A) dated 27.08.1975 and DOPT OM No. 28034/3/82-Ests(A) dated 05.03.1982, half-a-day's Casual Leave (CL) should be debited for each day of late attendance, but late attendance upto an hour, on not more than two occasions in a month, and for justifiable reasons may be condoned by the competent authority. In addition to debiting Casual Leave (or Earned Leave, when no CL is available), disciplinary action may also be initiated against Government servants coming to office habitually late as it amounts to 'misconduct' under the CCS(Conduct) Rules, 1964. Early leaving is also to be treated in the same manner as late coming. The data relating to punctuality and attendance of an employee should also be taken into account, while considering him/her for important assignments, trainings, deputations and transfers/postings.

5. Secretaries of the Ministries/Departments etc. are, therefore, requested to kindly bring the contents of these instructions to the notice of their employees and put in place a robust monitoring mechanism to ensure complete compliance by the employees and initiate suitable action against the defaulting employees.



(Manoj Kumar Dwivedi)

Additional Secretary to the Government of India

Tel. +91-11-23092158

Email: as-pers.policy-dopt@gov.in

To,

All Secretaries of Ministries/Departments (As per standard list)



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: 20260355YL0000999D34

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/26/00142/2 dated 16.02.2026 regarding above subject.

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

1. Mandatory Precondition of AE-1 Registration for Informer Status.

a. A copy of the specific, legally binding CBIC circular, instruction, or Standard Operating Procedure (SOP) that explicitly mandates the physical entry of an Informer's complaint into a specific "AE-1 register" as the absolute and Compulsory precondition for the following:

i. Granting the complainant the formal status of a "confidential informer" Entitled to protection.

ii. Invoking the statutory confidentiality protections under Sections 151 & 152 of The CGST Act, 2017.

iii. Establishing eligibility for consideration under the ex-gratia reward scheme.

Reply:- No specific CBIC circular, instruction, or Standard Operating Procedure (SOP) is available as per the records of this office. Please see relevant

"Guidelines for Grant of Reward to Informers and Government Servants, 2015",

b.If no such mandatory all-India instruction exists, a categorical written Confirmation stating that the status and protections of an informer are invoked upon the receipt and official acknowledgement of specific information by a Proper officer, irrespective of subsequent internal data entry.

Reply:-NA

2. Protocol for Registration & Allocation of Responsibility.

a. The detailed, pan-India SOP governing the process from the moment a written informer complaint is submitted. This must specifically clarify:

i. The designated responsibility (the receiving officer or the informer) for Initiating the "AE-1" or equivalent registration process.

ii. The stipulated timeline for the concerned officer to complete this registration after acknowledging receipt.

iii. The liability of the department for any lapse in confidentiality or denial of Benefit if an officer issues an acknowledgement but defers or omits registration.

Reply:- No consolidated pan-India SOP specifically is available as per records in this office.

b. Consolidated data for the last three financial years: The number of informer Complaints received across all India where a written acknowledgement was issued by the department but the internal "AE-1" registration was reportedly not

Completed, and the summary of departmental action taken in such instances.

Reply:-Nil

3. Procedure for Complaints Received via Remote Channels.

a. Copies of CBIC guidelines or circulars that outline the procedure for Accepting and processing informer information received through remote channels where the informer's physical presence is not possible, specifically via email and Registered post/speed post.

Reply:- No specific CBIC circular is available as per the records of this office.

b. A clarification on whether the mandatory precondition of "AE-1" registration, as cited by some formations, applies uniformly to information received through these remote channels. If it does apply, provide the step-by-step procedure Prescribed for the concerned officer to complete such registration without the Informer's physical presence.

Reply:- "Clarification" and "Step-by-step Procedure" cannot be provided as the same are not termed as "information" as per Section 2(f) of the RTI Act, 2005

4. Clarification on Contradictory Policy Interpretations.

RTI replies from various Commissionerates provide contradictory Interpretations. One formation's detailed reply states: "information received from Informants... is treated as confidential... protected under Sections 151 and 152 of The CGST Act... Any unauthorized disclosure... is treated as misconduct."

a. A confirmation whether the above-stated legal position is the correct and Binding policy for all CBIC formations.

Reply:- Sections of the CGST Act, 2017 are applicable to all CBIC formations.

b. An authoritative clarification from CBIC on how the stance of a formation that Withholds informer protocols due to non-registration in an internal register Conforms to the binding statutory protections under the CGST Act.

Reply:- "Clarification" cannot be provided as the same falls outside of the scope of "information" as per Section 2(f) of the RTI Act, 2005

5. Classification of Documents and Disclosure Standards.

a. The CBIC's official guidelines that define and distinguish a "complaint" (which May be disclosable) from "confidential informer information" (which is Protected). The specific parameters (format, prescribed form, covering letter) Used to make this classification.

b. A copy of the rule or circular that states whether submitting information on Plain paper versus a specific departmental form (e.g., a form for AE-1) alters its Legal classification and the department's consequent obligation of confidentiality.

Reply:- No specific circular available as per the records of this office.

6. Redressal Mechanism for Breach of Confidentiality.

a. The complete and specific grievance redressal protocol for an informer who alleges that their identity has been compromised due to departmental action or Inaction, and the concerned formation denies the breach.

Reply:- The complete and specific grievance redressal protocol for an informer includes vigilance mechanism of the department or through the public grievance portal.

b. The complete escalation matrix within CBIC for such a grievance, culminating with the designation and office address of the highest authority with email ID & Contact Number (e.g., Chairman, CBIC, or the Vigilance Directorate) responsible for its resolution.

Reply:- The general administrative hierarchy of the CBIC and the contact details (Office Address, Official Email IDs, and Telephone Numbers) of the Chairman, Board Members, and the Directorate General of Vigilance are already proactively disclosed and available to the general public on the official CBIC website (www.cbic.gov.in) under the "About Us" and "Contact Us" sections.

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**](mailto:comm.tpt@gov.in)

Yours sincerely,

**Digitally signed by
K N Nanda Kishore
Date: 16-03-2026
11:23:30**

CPIO/ASSISTANT COMMISSIONER

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: 20260355YL000000BCEF

सेवा में/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,
छत्रपति संभाजी नगर, पिन:431001
Chhatrapati Sambhaji Nagar, 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/26/00192/2 dated 10.03.2026 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. Action Taken Report on leakage of Applicant's identity

a. Copies of all notings, file movements, and communications exchanged between CPIOs and First Appellate Authorities of CGST, SGST, Vigilance Wing, Preventive Wing, and DGGI regarding RTI applications filed by the undersigned during the last Two years.

Reply:-Nil

b. Full details of any inquiry or investigation initiated by CBIC against any CPIO, APIO, or First Appellate Authority for unauthorized disclosure of the name and Personal identity of an RTI applicant.

Reply:-Nil

c. The names, designations, and present postings of all CPIOs and First Appellate Authorities who handled the RTI applications filed by the undersigned and Referred to above.

Reply:-Please visit website https://rtionline.gov.in/request/cpioList_rticorner.php

2. Investigation into telephonic disclosure of Applicant identity

a. Details of any inquiry conducted or caused to be conducted by CBIC into the Specific instance of telephonic disclosure of the applicant's name and identity to unauthorized third parties.

b. Copies of call detail records, telephone logs, or any other official records Maintained by the concerned GST formations pertaining to communications Made by any CPIO, FAA, or other officer regarding the applicant or the RTI Applications filed by the applicant.

c. The names, designations, and official telephone numbers of all officers who have made or received any communication regarding the applicant or the RTI Applications filed by the applicant, where such communication was made to Persons other than the CPIO or First Appellate Authority.

Reply:- Nil

3. Compliance with Kolkata High Court Order and DoPT Circular

a. A copy of the acknowledgement of receipt of the DoPT Office Memorandum Dated 8th January 2014 by the CBIC GST Headquarters.

b. Proof of circulation of the said Office Memorandum to all CPIOs and First Appellate Authorities functioning under CBIC GST formations.

c. The Standard Operating Procedure or any instructions issued to CPIOs regarding Masking and redacting the name and address of RTI applicants from disposal

Orders and replies circulated to third parties or placed in public domain.

d. Specific instructions, if any, issued to officers regarding maintaining Confidentiality of RTI applicants' identity during telephonic or verbal Communications.

Reply:- Nil

4. Compliance with CIC Ruling in CIC/SA/A/2014/000173

a. Confirmation whether the CPIO, CBIC is aware that directing an applicant to Check the website without providing the exact hyperlink is not a valid reply under The RTI Act and constitutes denial of information.

b. Details of penalties imposed under Section 20 of the RTI Act on CPIOs Functioning under CBIC for providing incomplete or casual replies during the last Three years.

Reply:- Nil

5. Names of Officers responsible for unauthorized disclosure

- a. The names, designations, and official email IDs of all CPIOs and First Appellate Authorities under CGST, SGST, Vigilance Wing, Preventive Wing, and DGGI who have disposed of RTI applications filed by the undersigned.
- b. Copies of the RTI disposal orders issued by the authorities referred to above wherein the name and address of the applicant is visible and unredacted.

Reply:-Nil

6. Penal action taken for leakage of Applicant's identity

- a. Details of any penalty imposed under Section 20 of the RTI Act on any CPIO or First Appellate Authority for unauthorized disclosure of an RTI applicant's identity
During the last five years.
- b. Details of any disciplinary action initiated or concluded against any CPIO or First Appellate Authority on the recommendation of the Central Information Commission under Section 20(2) of the RTI Act.
- c. Whether any CPIO or First Appellate Authority under CBIC has been suspended, Dismissed, or subjected to major penalty for leaking the identity of an RTI Applicant whether in writing, electronically, or through verbal or telephonic Communication. If yes, provide the case details and the office orders issued in this Regard.

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
K N Nanda Kishore
Date: 26-03-2026
11:19:13**

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: 20260255YL000000D385

सेवा में/To

श्री अमित बंसल/Shri Amit Bansal,

मकान नंबर 43/8 एफ.एफ, बीपीटीपी सेक्टर 85

H.No 43/8 F.F, bptp sec 85,

फरीदाबाद, पिन: 121002/Faridabad, Pin:121002

Gentlemen,

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

Kind reference is invited to your RTI application Nos.
CECVZ/R/T/26/00005/2 dt.07.01.26 and CECVZ/R/T/26/00008/2 dt.12.01.26
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 the total number of show cause notices (SCNs) issued by any GST
field formation under CBIC jurisdiction (pan-India) on the classification issue
of Tofu/Soy Paneer, including details such as period covered (e.g., FY 2017-
18 onwards).

Reply:-Nil

2. Out of the above, provide the number of SCNs issued specifically under Section
73 of the CGST Act, 2017.

Reply:-Nil

3. Out of the above, provide the number of SCNs issued specifically under Section
74 of the CGSAct, 2017

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

सादर /Yours sincerely,

**Digitally signed by
K N Nanda Kishore
Date: 05-02-2026**

16:29:36

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

DIN: 20260155YL0000333AB2

To
Shri B K Gupta,
S-445/2, School Block,
Shakarpur, Delhi,
Pin: 110092.

Gentlemen,

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

Kind reference is invited to your RTI application No.
CECVZ/R/T/25/00489/2 dated 26.12.2025 regarding above subject.

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

1. How many cases of invoice less gst tax evasion of Food delivery Railway
canteens running trains & platform vendors detected as per GST Council record
since inception to 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

Yours sincerely,
Digitally signed by
K N Nanda Kishore
Date: 21-01-2026
16:48:12
CPIO/ASSISTANT COMMISSIONER

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: 20260355YL00004404DF

सेवा में/To

श्री बदीश जिंदल/Shri Badish Jindal,
48, बसंत एवेन्यू, दुगरी, /48, Basant Avenue, Dugri,
लुधियाना, पिन:141013/Ludhiana, Pin:141013

Gentlemen,

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

Kind reference is invited to your RTI application No. CECVZ/R/T/26/00118/2 dated 10.02.2026 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. Number of registrations cancelled suo moto by state and central GST officers from 1 July 2017 to 31 December 2025.

Reply:- NA

2. Detail as under Name of SGST or CGST officers with detail of number of GST registrations cancelled.

Reply:- NA

3. Names of companies or firms whose registrations cancelled Suo moto by the GST department from 1 July 2017 till date

Reply:- NA

4. Total amount of GST evasion done by companies or firms whose registrations were cancelled suo moto by the GST department

Reply:- NA

5. Names of the officers suspended by state or central GST department for suo moto cancellation of GST registrations

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
K N Nanda Kishore
Date: 06-03-2026

105135

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: 20260255YL000072247C

सेवा में/To

श्री हर्ष नांदल/Shri Harsh Nandal,
हर्ष नांदल पुत्र श्री जोगिंदर नांदल, वीपीओ
Harsh Nandal S/O Sh. Joginder Nandal, VPO
बोहर, वार्ड नंबर 10, वेटेनरी हॉस्पिटल के पास,
Bohar, Ward No. 10, Near Veterinary hospital,
जिला रोहतक पिन:124021
District Rohtak, Pin:124021.

Gentlemen,

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

Kind reference is invited to your RTI application Nos.
CECVZ/R/T/26/00065/3 dated 22.01.2026, CECVZ/R/T/26/00069/3 dated
28.01.2026, CECVZ/R/T/26/00102/3 dated 04.02.2026,
CECVZ/R/T/26/00104/3 dated 05.02.2026 and CECVZ/R/T/26/00133/3
dated 11.02.2026 regarding above subject.

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

A. Rules / Authority for Hiring Vehicles:

1. Please provide certified copies of all rules, guidelines, circulars, office memoranda, instructions, or orders issued by CBIC or adopted from Government of India, under which hired vehicles are permitted for pick-up and drop of officers below the rank of Commissioner (ADC/JC/DC/AC or equivalent) in any Zone or Commissionerate under CBIC.

Reply:- NA

2. Please provide certified copies of Government of India / Department of

Expenditure / DoPT / Ministry of Finance orders, if any, authorizing personal, routine, or residential pick-up and drop facility for officers below Commissioner rank.

Reply:- NA

B. Zone-wise & Commissionerate-wise Details of Hired Vehicles:

3. Please provide Zone-wise (Principal Chief Commissionerate-wise) details of all hired vehicles engaged under CBIC, indicating for each Zone:

Reply:-NA

4. Please provide Commissionerate-wise breakup under each Zone showing:

Reply:-

- Number of hired vehicles:10
- Purpose for which each vehicle was engaged: 8 are Operational vehicles, which are deployed for official purposes and 2 Additional Operational Vehicles are hired for verification of registrations, verification of risky exporters, verification of fake dealers, cases of fake invoices, taking arrested individuals safely to Courts/Prison and attending legal matters in Courts etc
- Period of engagement: for one year.

C. Sanction & Allotment Orders:

5. Please provide certified copies of sanction / approval orders issued by CBIC or Zonal authorities for hiring of vehicles, indicating:

- Competent authority granting approval
- Purpose recorded for hiring
- File or order number

Reply:- Please refer CBIC Vehicle Deployment Policy, 2017 (DGHRD Circular F. No. 8/B/10(125)/HRD/EMC/2017 dated 04.12.2017). and CBIC ASU letter dated 05.10.2021 on the subject "Hiring of 876 Additional Operational Vehicles"

6. Please provide copies of vehicle allotment / attachment orders, if any, issued in favour of officers below Commissioner rank (designation-wise) across all Zones and Commissionerates.

Reply:- NIL

D. Usage by Officers Below Commissioner Rank

7. Please provide designation-wise details (not personal names) of officers below Commissioner rank who are using hired vehicles for pick-up and drop, indicating:

- Designation
- Nature of use (pick-up/drop / official duty only)
- Period during which such facility was availed

Reply:- NIL

8. Please provide records showing the rule, authority, or justification recorded on file permitting use of hired vehicles by officers below Commissioner rank, where such use is not covered under standard entitlement norms.

Reply:- NA

E. Compliance & Oversight:

9. Please provide file noting / internal correspondence (decision portion only) at CBIC or Zonal level relating to:
- Approval of hired vehicles
 - Extension or continuation of hired vehicles
 - Allowing pick-up and drop facility to officers below Commissioner rank

Reply:- NA

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

संलग्न: उपरोक्तानुसार
Encl: As above.

भवदीय /Yours sincerely,
Digitally signed by
K N Nanda Kishore
Date: 20-02-2026
13:09:06

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: 20260255YL000072247C

सेवा में/To

श्री हर्ष नांदल/Shri Harsh Nandal,
हर्ष नांदल पुत्र श्री जोगिंदर नांदल, वीपीओ
Harsh Nandal S/O Sh. Joginder Nandal, VPO
बोहर, वार्ड नंबर 10, वेटेनरी हॉस्पिटल के पास,
Bohar, Ward No. 10, Near Veterinary hospital,
जिला रोहतक पिन:124021
District Rohtak, Pin:124021.

Gentlemen,

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

Kind reference is invited to your RTI application Nos.
CECVZ/R/T/26/00065/3 dated 22.01.2026, CECVZ/R/T/26/00069/3 dated
28.01.2026, CECVZ/R/T/26/00102/3 dated 04.02.2026,
CECVZ/R/T/26/00104/3 dated 05.02.2026 and CECVZ/R/T/26/00133/3
dated 11.02.2026 regarding above subject.

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

A. Rules / Authority for Hiring Vehicles:

1. Please provide certified copies of all rules, guidelines, circulars, office memoranda, instructions, or orders issued by CBIC or adopted from Government of India, under which hired vehicles are permitted for pick-up and drop of officers below the rank of Commissioner (ADC/JC/DC/AC or equivalent) in any Zone or Commissionerate under CBIC.

Reply:- NA

2. Please provide certified copies of Government of India / Department of

Expenditure / DoPT / Ministry of Finance orders, if any, authorizing personal, routine, or residential pick-up and drop facility for officers below Commissioner rank.

Reply:- NA

B. Zone-wise & Commissionerate-wise Details of Hired Vehicles:

3. Please provide Zone-wise (Principal Chief Commissionerate-wise) details of all hired vehicles engaged under CBIC, indicating for each Zone:

Reply:-NA

4. Please provide Commissionerate-wise breakup under each Zone showing:

Reply:-

- Number of hired vehicles:10
- Purpose for which each vehicle was engaged: 8 are Operational vehicles, which are deployed for official purposes and 2 Additional Operational Vehicles are hired for verification of registrations, verification of risky exporters, verification of fake dealers, cases of fake invoices, taking arrested individuals safely to Courts/Prison and attending legal matters in Courts etc
- Period of engagement: for one year.

C. Sanction & Allotment Orders:

5. Please provide certified copies of sanction / approval orders issued by CBIC or Zonal authorities for hiring of vehicles, indicating:

- Competent authority granting approval
- Purpose recorded for hiring
- File or order number

Reply:- Please refer CBIC Vehicle Deployment Policy, 2017 (DGHRD Circular F. No. 8/B/10(125)/HRD/EMC/2017 dated 04.12.2017). and CBIC ASU letter dated 05.10.2021 on the subject "Hiring of 876 Additional Operational Vehicles"

6. Please provide copies of vehicle allotment / attachment orders, if any, issued in favour of officers below Commissioner rank (designation-wise) across all Zones and Commissionerates.

Reply:- NIL

D. Usage by Officers Below Commissioner Rank

7. Please provide designation-wise details (not personal names) of officers below Commissioner rank who are using hired vehicles for pick-up and drop, indicating:

- Designation
- Nature of use (pick-up/drop / official duty only)
- Period during which such facility was availed

Reply:- NIL

8. Please provide records showing the rule, authority, or justification recorded on file permitting use of hired vehicles by officers below Commissioner rank, where such use is not covered under standard entitlement norms.

Reply:- NA

E. Compliance & Oversight:

9. Please provide file noting / internal correspondence (decision portion only) at CBIC or Zonal level relating to:
- Approval of hired vehicles
 - Extension or continuation of hired vehicles
 - Allowing pick-up and drop facility to officers below Commissioner rank

Reply:- NA

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

संलग्न: उपरोक्तानुसार
Encl: As above.

भवदीय /Yours sincerely,
Digitally signed by
K N Nanda Kishore
Date: 20-02-2026
13:09:06

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: 20260255YL00003303AC

सेवा में/To

श्री मनीष कुमार/Shri Manish Kumar,
1006A और 1006B, B-08, ITL टावर
1006A & 1006B, B-08, ITL Tower,
नेताजी सुभाष प्लेस, पीतमपुरा
Netaji Subhash Place, Pitampura,
दिल्ली-110034 , पिन:110034
Delhi-110034 , Pin:110034

Gentlemen,

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

Kind reference is invited to your RTI application No. CECVZ/R/T/26/00076/4 dated 29.01.2026 regarding above subject.

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

1. Kindly provide the complete and official postal addresses(including name of office, designation, building name, street, city, PIN code) of all administrative offices of all zones, ranges of the GST Department across India where court notices, summons, and judicial communications can be validly served through Speed Post or other official channels.
2. Kindly specify the jurisdiction-wise mapping of such administrative offices with reference to the GST registration details (GSTIN) of a registered taxable person, i.e., which administrative office corresponds to a particular GSTIN or jurisdiction.
3. Kindly provide the above information in a consolidated list or tabular format, as maintained in the official records of the department.

Reply to points 1 to 3:- Please visit website <https://cbic-gst.gov.in/cbec-portal-ui/?knowYourJuris> for knowing jurisdiction of Central GST Offices of 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
K N Nanda Kishore
Date: 23-02-2026**

17:47:33

**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:20260355YL000000F2AE

सेवा में/To
श्री मोहित साहू/Shri Mohit Sahu,
100 एफटी, रोड मीरा नगर
100FT, Road Meera nagar,
भुवाणा, पिन:313001
Bhuwana, Pin:313001.

Gentlemen,

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

Kind reference is invited to your RTI application No. CECVZ/R/T/26/00189/2 dated 05.03.2026 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. Information in relation to levy of Service Tax under the Finance Act, 1994 and GST under the CGST Act, 2017 on commission received in foreign exchange by Indian education consultants / overseas education facilitators for guiding Indian students seeking admission in foreign universities. Names of the taxpayer and SCNs issued in the above regard.
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
K N Nanda Kishore**

Date: 31-03-2026

13:39:31

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: 20260355YL000000453E

सेवा में/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/26/00141/2 dated 16.02.2026 regarding above subject.

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

1. A certified copy of the complete, current CBIC Informer/Reward Policy/guidelines, including all amendments, that detail the procedure from Submission of intelligence to grant of reward, and the explicit confidentiality Safeguards mandated for the informer's identity at each stage.

Reply:- The following circulars are issued by the CBIC Board in relation to processing of the rewards to Departmental Officers and informers involved in the GST cases:

- 1) Circular No: 20/2015 dated 31-07-2015
- 2) Circular No: 29/2016 dated 23-06-2016
- 3) Circular No: 36/2018-Customs dated 05-10-2018

2. A certified copy of the prescribed procedure and the designated Authority/forum within CBIC to lodge a formal complaint against a CGST Commissionerate or its officers for alleged misconduct comprising: (a) Unauthorized disclosure of an

informer's identity, (b) denial of certified copies of the informer's own complaint and related correspondence, and (c) mala fide Denial of a reward claim.

Reply:- In respect of complaints against officers, the complainant may submit any dissent, if so desired, to comm.tpt@gov.in. The Commissioner of Central Tax, Tirupati is the disciplinary authority in Tirupati CGST Commissionerate. Alternatively, the dissent may also be filed through the CPGRAMS portal.

3. Certified copies of all CBIC circulars, office memorandums, or vigilance manuals that prescribe the disciplinary action and consequences for officers found Responsible for compromising an informer's identity or for acting with Negligence/mala fide in handling such sensitive information.

Reply:- The following are vigilance manuals being followed in vigilance section of Tirupati CGST Commissionerate.

- 1) Handbook for Vigilance Administration-2022 by Central Board of Indirect Taxes and Customs.
- 2) Vigilance Manual -2021 by Central Vigilance Commission

4. A copy of the specific guidelines or SOPs issued by CBIC that outline the Procedure to be followed when an informer reports a threat to life or liberty Subsequent to engaging with the department, including the protocol for inter-Agency coordination (e.g., with police) for protection.\

Reply:- The Reward Policy is governed by CBIC Circular No. 30/2015-Customs dated 14.10.2015 (for Customs/GST) and the consolidated Grant of Reward to Informers and Government Servants Policy, 2015. These documents, along with subsequent amendments, are available in the public domain on the official CBIC website

5. Clarification on whether the denial of a reward claim by a field formation, after An alleged breach of confidentiality, can be appealed to a higher authority within CBIC. If yes, provide the detailed appellate procedure, the designated appellate Authority, and the stipulated timeline for such appeal.

Reply:- As per the CBIC Reward Policy, 2015 (Circular No. 30/2015-Customs), an informer may submit a formal representation to the Principal Chief Commissioner of the Zone. Furthermore, any grievance involving a breach of confidentiality or mala fide intent may be escalated to the Director General of Vigilance (CBIC) or the Zonal Chief Commissioner as per the grievance redressal mechanism outlined in CBIC Circular No. 1053/02/2017-CX.

6. Data on the number of complaints received by the CBIC Vigilance wing in the Last three financial years (2022-23 to 2024-25) alleging compromise of an Informer's identity by its own officers. From this data, provide the number of Cases where disciplinary proceedings were recommended and subsequently initiated.

Reply:- No such complaints have been recorded at the Tirupati CGST Commissionerate for the financial years 2022-23 to 2024-25.

7. A certified copy of the legal opinion or department's stance, if any, regarding The applicability of the Whistle Blowers Protection Act, 2014 to informers Providing information under the CBIC Reward Policy, especially in cases of alleged Victimization.

Reply:- The Whistle Blowers Protection Act, 2014, and the RTI Act, 2005, operate

as separate legal frameworks. Guidance on protected disclosures is provided via CBIC Circular No. 04/2021-Vig dated 15.06.2021.

8. A certified copy of the official communication or directive issued by the CBIC Which lists the designated email addresses (and any other official contact Particulars) of all authorities within the CBIC ecosystem (including but not limited To the Vigilance Wing, Chief Commissionerates, and the Chairman's office) where Complaints regarding breach of informer confidentiality, threat to life, and reward Denial must be lodged for immediate and effective action.
Reply:- Official contact details of senior authorities are available on the CBIC public website. No specific "directive" exists that authorizes the bypassing of the established administrative hierarchy for grievance redressal.

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,

संलग्न: उपरोक्तानुसार
Encl: As above

**Digitally signed by
K N Nanda Kishore
Date: 16-03-2026
11:18:40
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: 20260355YL00007227A6

सेवा में/To
श्री सुधाकर हिवाले/Shri Sudhakar Hiwale,
हिवाले चाल महिंद्रा कंपाउंड
Hiwale Chal Mahindra compound ,
दामुनगर कांदिवली
Damunagar Kandivali ,
मुंबई, पिन:400101
Mumbai , Pin:400101.

Gentlemen,

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

Kind reference is invited to your RTI application Nos. CECVZ/R/T/26/00135/3 dated 11.02.2026, CECVZ/R/X/26/00008/3 dated 24.02.2026 and CECVZ/R/X/26/00009/3 dated 24.02.2026 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. Please provide the total number of officers and employees in Groups A, B, C, and D currently working in your ministry and department.

Reply:-

Group -A	Group -B	Group -C	Total
11	41	19	71

2. Please provide the total number of officers and employees belonging to the SC, ST, and OBC categories in Groups A, B, C, and D currently working in your ministry and department .

Reply:-

	OBC	SC	ST	Total
Group-A	0	5	1	6
Group-B	20	5	2	27

Group-C	9	3	1	13
Total	29	13	4	46

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
K N Nanda Kishore
Date: 06-03-2026**

13:34:36

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

DIN: 20260355YL000081388B

सेवा में/To
श्री सुधाकर हिवाले/Shri Sudhakar Hiwale,
हिवाले चाल महिंद्रा कंपाउंड
Hiwale Chal Mahindra compound ,
दामुनगर कांदिवली
Damunagar Kandivali ,
मुंबई, पिन:400101
Mumbai , Pin:400101.

Gentlemen,

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

Kind reference is invited to your RTI application No. CECVZ/R/T/26/00015/3 dated 10.03.2026 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 total number of officers and employees in Groups A, B, C, and D currently working in your ministry and department.
2. Please provide the total number of officers and employees belonging to the SC, ST, and OBC categories in Groups A, B, C, and D currently working in your ministry and department.

Reply to points 1 and 2:- The reply to above questions has been already furnished earlier vide this office letter file No. GEXCOM/RTI/53/2026-TECH-O/o COMMR-CGST-TIRUPATI dt.06.03.2026(attached herewith) in response to your previous application No.CECVZ/R/T/26/00135/3 dt.11.02.2026.

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
K N Nanda Kishore**

Date: 01-04-2026

17:09:50

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: 20260355YL00007227A6

सेवा में/To
श्री सुधाकर हिवाले/Shri Sudhakar Hiwale,
हिवाले चाल महिंद्रा कंपाउंड
Hiwale Chal Mahindra compound ,
दामुनगर कांदिवली
Damunagar Kandivali ,
मुंबई, पिन:400101
Mumbai , Pin:400101.

Gentlemen,

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

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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 total number of officers and employees in Groups A, B, C, and D currently working in your ministry and department.

Reply:-

Group -A	Group -B	Group -C	Total
11	41	19	71

2. Please provide the total number of officers and employees belonging to the SC, ST, and OBC categories in Groups A, B, C, and D currently working in your ministry and department .

Reply:-

	OBC	SC	ST	Total
Group-A	0	5	1	6
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Group-C	9	3	1	13
Total	29	13	4	46

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
K N Nanda Kishore
Date: 06-03-2026**

13:34:36

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

DIN: 20260355YL0000777D46

सेवा में/To
श्री प्रकाश कुमार साह
Shri Prakash Kumar Shah,
हलवा, थाला मुफुसिल
Halwa, Thala Muffusil,
जिला- पूर्णिया, बिहार
Distt- Purnia, Bihar.

Gentlemen,

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

Kind reference is invited to your RTI application No. CECVZ/R/X/26/00014/2 dated 28.02.2026 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. How many cases of GST evasion were prosecuted by the Government of India against the Udyanis in the year 2025-26 and how many entrepreneurs were arrested. How much total GST amount was received by the Government of India.

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

K N Nanda Kishore

Date: 25-03-2026

11:53:27

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]