



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: 20251255YL0000813067

To
Shri Rudransh Sharma,
D 209 Anand vihar,
Railway colony jagatpura jaipur,
Jaipur, Pin: 302017

Gentlemen,

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

Kind reference is invited to the RTI application Nos. CECVZ/R/X/25/00051/1 dt.16.11.25, CECVZ/R/X/25/00052/1 dt.16.11.25 and CBECE/R/E/25/01041 dt.29.10.2025 (received on 21.11.2025 in this office from CCO Vizag) on the above subject.

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

1. Please provide detailed information regarding the procedure followed by the Excise Department for the disposal of products seized during raids or inspections, including whether such items are destroyed, auctioned, or otherwise utilized.

Ans: NIL as the information sought does not pertain to this office.

2. Kindly furnish information on the records or data maintained by the department relating to the quantity and type of seized products (such as liquor or other excisable goods) and their final mode of disposal during the last three financial years.

Ans:

Date of Seizure	Items Seized	No. of items	Disposal
01.02.2024	Goldstep (84 mm)	1350000 Cigarettes	Disposal is Under Process
	Old Paris (84 mm)	4200000 Cigarettes	
	New Paris (84 mm)	60000 Cigarettes	

3. Please provide reasons and official criteria explaining why the prices of alcohol differ from state to state in India, and what factors or policy guidelines determine fluctuations in alcohol prices among various states.

Ans: NIL as the information sought does not pertain to this office.

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

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

Yours sincerely,

**Digitally signed by
K N Nanda Kishore
Date: 11-12-2025**

**15:43:24
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: 20251155YL0000924749

To

Shri. PRAVEEN KARDAM,
2/23, LGF, Malviya Nagar,
South Delhi, Pin:110017,

Gentlemen,

Sub:RTI Application filed by Shri. PRAVEEN KARDAM for Seeking
Information under RTI Act, 2005- Furnishing of reply- Reg.

Kind reference is invited to your RTI application Nos.
CECVZ/R/T/25/00460/1 dt.23.10.2025 and CECVZ/R/T/25/00461/1
dt.23.10.2025 on the above subject.

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

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: NA. GST registrations not approved at Tirupati CGST
Commissionerate.

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: Divisions will provide the above data.

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

Reply: Divisions will provide the data

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: Divisions will provide the data

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

- SIB (Special Investigation Branch)

Reply: NA

- Preventive Branch

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 Oct-25)	41
Total	192

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
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 Oct-25)	41	10278.26	4485.86
Total	192	48202.28	29335.37

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

Reply: SOPs, Guidelines, and Circulars are public documents. You can refer to website <https://taxinformation.cbic.gov.in/> or GST portal.

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?

Reply: NA, which does not fall within the definition of 'information' as per Section 2(f) of the RTI Act.

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

Reply: SOPs, Guidelines, and Circulars are public documents. You can refer to website <https://taxinformation.cbic.gov.in/> or GST portal.

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).

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

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

Reply to 15 to 16: Divisions will provide the above data

F. GRIEVANCE REDRESSAL & APPOINTMENTS

17. Provide data regarding:

- Number of complaints received against GST officers (state-wise and year-wise)
- Number of officers suspended or dismissed on grounds of corruption/misconduct
- Details of Grievance Redressal Cells available for taxpayers and advocates
- Time taken to resolve grievances, and escalation matrix

Reply: The information cannot be disclosed under Section 8(1)(g) & (h) of RTI Act, 2005 as the information is very sensitive and confidential in nature.

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

- Eligibility criteria to hold the post
Reply: NA
- Monthly Salary, Remuneration, Allowances
Reply: NA
- 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: Divisions will provide the above data

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

Reply: Divisions will provide the above data

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.

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

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 to Point 23 to 25: Divisions will provide the above data

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

प्रतिलिपि मुख्य आयुक्त, केन्द्रीय कर एवं सीमा शुल्क, विशाखापट्टनम [नाम से, सहायक आयुक्त (सीपीआईओ) को सूचनार्थ]।

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



केन्द्रीय उत्पाद शुल्क सीमा शुल्क एवं सेवा कर आयुक्त का कार्यालयः

9 / 86, अमरावती नगरः वेस्ट चर्च कांपौंडः तिरुपती

OFFICE OF THE COMMISSIONER OF CENTRAL EXCISE, CUSTOMS AND SERVICE TAX :: 9/86-A, AMARAVATHI

NAGAR :: WEST CHURCH COMPOUND :: M.R. PALLI ROAD :: TIRUPATI - 517501.

PHONE: 0877-2240474

FAX: 0877-2240454

C.No. II/09/04/2009-Estt

Date:- 21.06.2012

To
The General Secretary
Association of Central Excise
Gazetted Executive Officers Association
TIRUPATI.

The General Secretary
AICEIA
Tirupati Branch
TIRUPATI.

Sir.

Sub:- Transfer Policy – Reg.

* * *

Please find enclosed herewith a copy of Transfer Policy for the postings and transfers of officers in the cadre of Superintendents and Inspectors in Tirupati Commissionerate for information and suggestions in this regard.

भवदीय,

S. Rajakumari
21/6/12
o/c (यस। राजकुमारी / S. Rajakumari)
प्रशासनिक अधिकारी / Administrative Officer (Hqrs)

Encl. as above.

प्रदत्त किया गया
DESPATCHED
दि. Date..... 21/06/12

TRANSFER POLICY FOR SUPERINENDENT & INSPECTOR CADRE
FOR THE YEAR 2012

In Tirupati Commissionerate there are officers working in the cadre of Superintendent who hail from both Hyderabad Zone and those belong to local places. More than 70% of officers come from Hyderabad on the basis of existing Transfer Policy. Very few officers belong to the local places of Tirupati Commissionerate. Keeping in view the above, the geographical location and distance between Divisions and Range Offices and administrative convenience, a policy is framed as mentioned below with a committee constituting the following officers:-

1. Smt. Janaki Arunkumar, Commissioner
2. Sri R. Gurunathan, Additional Commissioner
3. Sri B. Ziauddin Ahmed, Assistant Commissioner

1. The continuous stay in a sensitive formation should not be more than two years in terms of CVC instructions contained in Circular No. 1/2000, dt. 10.05.2000. In Tirupati Commissionerate the categorization of Sensitive and Non-Sensitive places is as follows:-

SENSITIVE :-

- a) All Central Excise Range formations
- b) Anti-Evasion Units (Both Hqrs and Divisions)
- c) Audit Groups

NON-SENSITIVE:-

- a) All Sections in Hqrs. Office except Anti-Evasion and Audit Groups.
- b) All Sections in Divisional Office
- c) SIV/ SIR Units in Divisions

The normal tenure in non-sensitive postings will be for a period of two years. Since, Sensitive postings are more in number compared to non-sensitive postings and to match the equal number of rotations from sensitive to non-sensitive and vice versa, the minimum tenure in Non-sensitive posting is 1 year.

2. Officers should work in Ranges, Divisional Head Quarters and Commissionerate Head Quarters in their entire service in Tirupati Commissionerate.

3. Normal continuous stay of any officer (s) in a particular division should be as follows:-

- Hqrs. Office:- The normal continuous stay of any officer in Hqrs Office including Hqrs (Anti-Evasion), Audit Groups will be for 4 years.
- Tirupati Division:- The normal continuous stay in Tirupati Divisional Office including Range-I, II, Service Tax Range and Mofisil Ranges is 8 years.
- Kadapa Division:- The normal continuous stay in Kadapa Divisional Office including Kadapa Range, Nandalur Range (Stationed in Kadapa), Anti-Evasion Unit, SIR Unit and Mofisil Ranges is for 8 Years.
- Anantapur Division:- The normal continuous stay in Anantapur Divisional Office including Anantapur Range, Service Tax Range, Anti-Evasion Unit, SIR Unit and Mofisil Ranges at Anantapur is for 8 years.

Kurnool Division:- The normal continuous stay in Kurnool Divisional Office including Kurnool-I & II Ranges, Anti-Evasion Unit, SIR Unit and Mofisil Ranges is for 8 years.

The Tenure of Officers working in Hqrs. Office and Tirupati Division should not exceed a period of twelve years i.e. 8 Yrs for Tirupati Divn and 4 Yrs for Hqrs. Office. After completion of total tenure of 12 years officers are to be posted to other Divisions for One Year.

Tenure in the following mofusil Ranges and Service Tax Ranges will be for a period of 2 years each.

- a) Chittoor-I and II Ranges of Tirupati Division
- b) Srikalahasti Range of Tirupati Division
- c) Puttur Range of Tirupati Division
- d) Proddatur Range of Kadapa Division
- e) Nandalur Range in Kadapa Division
- f) Hindupur-I and II Ranges of Anantapur Division
- g) Tadipatri Range of Anantapur Division
- h) Nandyal Range of Kurnool Division
- i) Service Tax Range, Tirupati
- j) Service Tax Range, Anantapur

The tenure of the following Stations is fixed as One year keeping in view factors like location climate, educational & Medical facilities, etc. However if the officers posted in the se Ranges want to continue for one more year, their request is to be considered not exceeding one more year.

- i) Yerranguntla Range, Kadapa Division
- ii) Chilamkur Range, Kadapa Division
- iii) Adoni Range in Kurnool Division
- iv) Cement Nagar Range

4. As per Chapter 3.3 of Central Excise Audit Manual, tenure in Audit will be for a period of 3 years.

5. If any officer wants to continue in Non-Sensitive postings in the same station, they will be allowed to continue in non-sensitive posting but they are likely to be rotated to other Sections/formations.

6. If lady officer(s) want to continue in the present station or within a Division, subject to administrative convenience, such lady officer's request may be considered to continue in the same station or within the division for one more year by posting them to Non-Sensitive Charges.

7. Officers who are facing disciplinary proceedings will not be posted to sensitive charges.

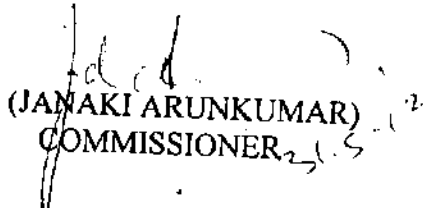
8. Cases falling under the following circumstances may be considered for exemption from the transfer policy and they will be posted to non-sensitive subject to administrative convenience.

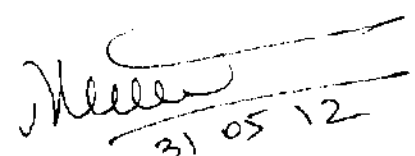
- a) Officers having less than 3 years to retire.
- b) Officers having spouses working in Central / State Government & PSUs for 2 years
- c) Serious Medical Grounds of self and family members.
- d) Officers having children studying in crucial classes i.e. 10th class and II Year Intermediate at the time of such transfer

9. This policy will be in force for a period of 2 years and will be implemented from 2012 AGT. This policy is liable for review after 2 years i.e. in 2014 or after the proposed cadre restructuring, whichever occurs earlier.

10. Notwithstanding, anything contained in this policy government may, if found necessary in the public interest, transfer or post any officer to any station or post.

11. The process of Annual General Transfers is to be completed before 31st of May every year positively.


(JANAKI ARUNKUMAR)
COMMISSIONER


(R. GURUNATHAN)
ADDITIONAL COMMISSIONER


(B. ZIAUDDIN AHMED)
ASSISTANT COMMISSIONER

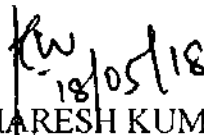
The following officers met today (18.05.2018) to discuss the proposed changes in the transfer policy framed on 31.05.2012 and issue from file C.No. II/09/04/2009 – Estt dated 21.06.2012.

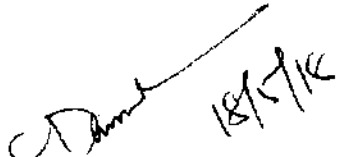
1. Shri Amaresh Kumar, Joint Commissioner,
2. Shri C.Damodaran. Assistant Commissioner, Anantapur Division,
3. Shri T. Senthil Murugan, Assistant Commissioner, Kurnool Division,
4. Shri M.Jeyakumar, Assistant Commissioner, AC(P&V),
5. Smt. Padma Srinivasan, Administrative Officer, Hqrs. Office.

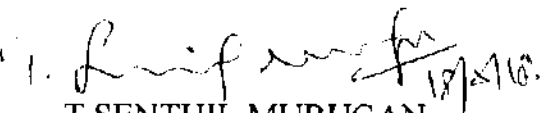
A Letter vide C.No.II/03/03/2018 –Estt dated 03.04.2018 was issued seeking suggestions in the transfer policy - 2012. It is observed that no suggestions have been either received from any officers in their individual capacity or from any of the staff association.

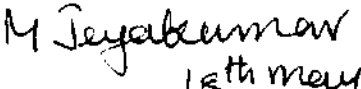
All the head of the offices are of the view that 2 years sensitive posting followed by 1 year non sensitive posting as per existing transfer policy guidelines – 2012, is hampering the continuity in smooth functioning of the respective offices.

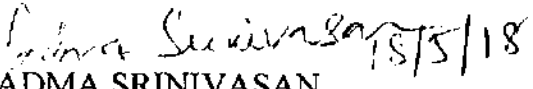
Hence, it is proposed that the policy may be revised to the extent that all officers shall be posted on rotation basis having 2 years sensitive formation and 2 years non –sensitive formation, subject to available vacancies.


अमरेश कुमार / AMARESH KUMAR
संयुक्त आयुक्त / JOINT COMMISSIONER


C. DAMODARAN
ASSISTANT COMMISSIONER


T.SENTHIL MURUGAN
ASSISTANT COMMISSIONER


18th May 2018
M. JEYAKUMAR
ASSISTANT COMMISSIONER


18/5/18
PADMA SRINIVASAN
ADMINISTRATIVE OFFICER(HQRS.)



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: 20251055YL0000666D7D

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/25/00437/1 dated 09.10.2025 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 cases of food delivery without invoice apprehended since
inception of GST?

Reply:- Nil.

2. Penalty thereof?

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
G Anitha
Date: 03-11-2025
13:10:28

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: 20251155YL000091489A

To
Shri Magan Lal Yadav,
76, Yadav Colony,
ward no 5, UDAIPUR,
Pin:313001.

Gentlemen,

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

Kind reference is invited to your RTI application Nos.
CECVZ/R/T/25/00433/1 dated 07.10.2025, CECVZ/R/T/25/00434/1 dated
07.10.2025, CECVZ/R/T/25/00456/1 dated 15.10.2025, CECVZ/R/X/25/00046/1
dated 15.10.2025, CECVZ/R/X/25/00047/1 dated 15.10.2025 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 instances in which fire or similar incident led to loss damage or destruction of records files electronic media or evidence relating to ongoing or concluded investigations prosecutions or adjudications during the period. For each instance: date and location, unit section or branch, brief incident description, case or file identifier if available, category of records affected paper or electronic or both, whether certified backups existed, restoration status, and impact note on investigation or adjudication timelines.

Reply:- Nil

2. Certified copies of preliminary reports fire service reports insurance or loss reports internal inquiry or vigilance reports and Action Taken Reports ATR for each instance.

Reply:- Nil

3. Name and designation of the record custodian and of the officer held responsible if any. Details of disciplinary action under applicable Civil Services rules incl CCS CCA Rules, such as charge memo findings and penalty orders. If no action was taken, name and designation of the superior officer responsible to initiate action and action taken against such officer if any.

Reply:- Nil

4. Copies of all records as defined in Section 2(i) including but not limited to file notings correspondence emails orders circulars minutes backup and restore logs server or data center incident logs and SOPs relating to these incidents.

Reply:- Nil

5. Year wise authority wise and state wise summary tables of a number of incidents, b cases impacted, c records fully restored vs not restored, d pending vigilance or criminal proceedings if any.

Reply:- Nil

6. Copies of any fire safety data security and records management SOPs circulars or advisories issued before and after such incidents and the dates when they were implemented.

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
G Anitha
Date: 04-11-2025
18:10:31

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

PHONE: 0877- 2240474

E - mail : comm.tpt@gov.in

DIN: 20251055YL000083578B

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.

Ref:

S.No.	RTI Application No.	Date of receipt
1	CECVZ/R/T/25/00419/1	06-10-2025
2	CECVZ/R/T/25/00420/1	06-10-2025
3	CECVZ/R/T/25/00438/1	09-10-2025
4	CECVZ/R/T/25/00439/1	09-10-2025
5	CECVZ/R/T/25/00440/1	09-10-2025
6	CECVZ/R/T/25/00441/1	09-10-2025
7	CECVZ/R/T/25/00443/1	10-10-2025
8	CECVZ/R/T/25/00444/1	10-10-2025
9	CECVZ/R/T/25/00445/1	10-10-2025
10	CECVZ/R/T/25/00446/1	10-10-2025
11	CECVZ/R/T/25/00447/1	10-10-2025
12	CECVZ/R/T/25/00448/1	10-10-2025
13	CECVZ/R/T/25/00449/1	10-10-2025
14	CECVZ/R/T/25/00450/1	10-10-2025
15	CECVZ/R/T/25/00463/1	29-10-2025

This is with reference to the RTI applications filed by you under RTI Act, 2005 through online portal.

2) In this connection, the information sought in the above applications 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: Divisions will provide the information

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

Reply: 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: 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: 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
G Anitha
Date: 03-11-2025
15:27:29

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: 20251155YL0000618776

To
Shri Rajesh Kumar,
Flat NO 601,
Pinnacle Residency,
Sec 35, Pin: 410209.

Gentlemen,

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

Kind reference is invited to your RTI application No. CECVZ/R/T/25/00455/2 dated 15.10.2025 on above subject.

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

1. Kindly provide the date of activation of Income tax Module in PFMS for Financial Year 2022-23,23-24 & 24-25 by DDO's in all field formations under CBIC for submission of IT declaration by the government servants.

Reply: For 2022-23,2023-24 ,2024-25 - October of Every financial year.

2.Whether any circular has been issued by the Department for submission of Income tax declaration through Income Tax Module in PFMS for the Financial Year 2022-23,23-24 & 24-25. Kindly provide the copy of those circulars.

Reply: No

3. Kindly provide the copy of guidelines/Office order/OM etc for submission of Income tax Declaration in Income Tax module of PFMS.

Reply: Not available with this office

4. Number of Income tax declaration's submitted by the Government servants through income tax module in PFMS to DDO for the Financial Year 2022-23,23-

24 & 24-25

Reply: Nil

5. Whether the Income Tax Module of PFMS working in all the field formations under CBIC. Kindly provide the relevant documents regarding this.

Reply: Working. No such documents available with this office.

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

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

Yours sincerely,
Digitally signed by
G Anitha
Date: 12-11-2025
11:58:31

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: 20251155YL00008808DD

To
Shri Sandeep Jain,
Bombay Metal Exchange Ltd,
BME HOUSE, 88/90,
1ST FLOOR, GULALWADI,
MUMBAI, Pin:400004

Gentlemen,

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

Kind reference is invited to your RTI application No. CECVZ/R/T/25/00423/1 dated 07.10.2025 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. Metals Scrap Sector:

The total number of Fake Bill issues/cases detected in each State.

Reply:- 4 cases have been detected for the mentioned period.

2. Recovery Status for Metals Scrap Sector:

Out of the above cases, the amount of GST recovered from each State and the amount that remains pending in litigation

Reply:- SCNs have been issued in the above cases for Rs. 5226/- lakhs.

3. Metals Intermediate Goods or Finished Goods:

The total number of GST related cases found in each State.

Reply:- NIL

4. Recovery Status for Intermediate/Finished Goods for Metal Sector:

Of the above cases, the amount of GST recovered from each State and the amount

that remains pending in litigation.

Reply:- NA

5. Action Taken Report:

A copy of the action taken report submitted by the Attorney General of India to the GST Council (or other relevant authority) in compliance with the interim order of the Honble Gujarat High Court (as per the attached order).

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

Yours sincerely,

Digitally signed by

G Anitha

Date: 04-11-2025

18:41:14

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: 20251155YL0000333CFA

To
Shri Santosh S Khabiya - Adv. Devendra Sabdra,
C 18 Arihant Nagar, Sindhi
Colony, Jalna Road near Jain
Temple, 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/25/00466/1 dated 31.10.2025 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. Comprehensive Process for Submitting Information on Evasion:

A detailed, step-by-step elucidation of the exact and official process for a citizen To provide specific information regarding potential GST evasion, Customs duty Evasion, fraudulent ITC claims, and financial malpractices to the CBIC. This Information must include all designated channels and the central authority Responsible for its acknowledgment and tracking.

Reply:- To report GST/Customs evasion, gather specific details and evidence, then submit through official channels like the GST Portal, CBIC Mitra, or direct email to DGGI/DRI. The receipt is placed before the designated supervisory officer for preliminary evaluation and will be developed into intelligence for investigation. Acknowledgement to informants is governed by internal administrative practices and reward scheme guidelines. Tracking is maintained through confidential internal registers accessible to authorized intelligence officers.

2. Standard Operating Procedure for Handling Informant Information:

A complete copy of the latest Standard Operating Procedure, official guidelines, or circulars issued by the CBIC that governs the receipt, processing, registration, And internal handling of complaints from informants. This information must include the documented workflow from receipt to the initiation of an Investigation.

Reply:- Informant inputs are recorded securely, converted into an intelligence note and sent to the proper formation for investigation, while source identity and related sensitive details are kept in separate confidential records accessible only to authorised officers; the detailed SOP is part of internal intelligence manuals that are not publicly disclosed to safeguard operations and methodology.

3. Details of the Informant Reward Scheme:

(a) A confirmed statement on the existence of a formal reward scheme for Informants whose specific information leads to the detection and recovery of evaded taxes.

Reply:- CBIC administers a formal reward scheme which provides monetary reward to informants leading to detection and recovery. Eligibility for reward is based on correctness, usefulness and generally, reward sanctioned will be a percentage of amount recovered. Please see Circular 20/2015 dated 31.07.2015 on the subject "Grant of reward to informers and Government Servants - Review of policy, procedure and issue of revised guidelines - regarding"

(b) Provided such a scheme exists, a complete copy of the official SOP or Guidelines detailing the eligibility criteria for the informant, the process for Claiming a reward, the formula for calculating the reward amount, the designated Sanctioning authority, and the prescribed timelines for the entire process from Claim to disbursement.

Reply:- CBIC administers a formal reward scheme which provides monetary reward to informants leading to detection and recovery. Eligibility for reward is based on correctness, usefulness and generally, reward sanctioned will be a percentage of amount recovered. Please see Circular 20/2015 dated 31.07.2015 on the subject "Grant of reward to informers and Government Servants - Review of policy, procedure and issue of revised guidelines - regarding"

4. Protocols to Prevent Internal Misconduct and Safeguard Informants:

In light of the recognized risk of collusion between investigating officers and the Subjects of investigation, which can lead to a systematic settlement of cases without recovery and a deliberate breach of informant confidentiality, provide the following:

(a) The explicit and detailed protocol that guarantees the absolute and irrevocable confidentiality of an informant's identity, ensuring it is not disclosed to the investigation team or the subject party.

Reply:- CBIC strictly safeguards the identity of informants. Any disclosure of an informant's identity is expressly prohibited under departmental rules and legal statutes. Officers found responsible for any breach of confidentiality are subject to stringent disciplinary and legal actions. The procedures for filing and handling information ensure that informant identity remains protected at every stage, including cases where informant details are recorded for reward or verification purposes. These measures are reinforced by CBIC's formal confidentiality protocols and reward guidelines..

(b) The specific legal and administrative consequences for any departmental Official found responsible for breaching an informant's confidentiality or colluding to sabotage a case.

Reply:- CBIC strictly safeguards the identity of informants. Any disclosure of an informant's identity is expressly prohibited under departmental rules and legal statutes. Officers found responsible for any breach of confidentiality are subject to stringent disciplinary and legal actions. The procedures for filing and handling information ensure that informant identity remains protected at every stage, including cases where informant details are recorded for reward or verification purposes. These measures are reinforced by CBIC's formal confidentiality protocols and reward guidelines..

(c) A description of the internal vigilance mechanism within CBIC to detect and investigate such misconduct by its own officers, especially when an investigation concludes with minimal or no recovery despite specific information.

Reply:- CBIC strictly safeguards the identity of informants. Any disclosure of an informant's identity is expressly prohibited under departmental rules and legal statutes. Officers found responsible for any breach of confidentiality are subject to stringent disciplinary and legal actions. The procedures for filing and handling information ensure that informant identity remains protected at every stage, including cases where informant details are recorded for reward or verification purposes. These measures are reinforced by CBIC's formal confidentiality protocols and reward guidelines..

5. Contingency and Redressal Mechanisms for Informants:

For a scenario where an informant has provided specific information, but the case is allegedly compromised due to collusion, leading to no recovery and a potential Threat to the informant's safety, provide details on:

(a) The official recourse or redressal mechanism available to the informant to Report such officer misconduct without jeopardizing their own safety.

Reply:- Informants may file a confidential complaint with the CBIC Vigilance Wing, Central Vigilance Commission. Complaints are processed under vigilance confidentiality norms which ensure that identity details are maintained only. If the informant believes the case was sabotaged internally, he may represent the same as mentioned above.

(b) The department's protocol for ensuring the physical safety of an

informant in such high-risk situations.

Reply:- Informants may file a confidential complaint with the CBIC Vigilance Wing, Central Vigilance Commission. Complaints are processed under vigilance confidentiality norms which ensure that identity details are maintained only. If the informant believes the case was sabotaged internally, he may represent the same as mentioned above.

(c) The basis on which an informant can still claim a reward if the information was Verifiably correct but the case was sabotaged internally, and the process for the Same.

Reply:- Informants may file a confidential complaint with the CBIC Vigilance Wing, Central Vigilance Commission. Complaints are processed under vigilance confidentiality norms which ensure that identity details are maintained only. If the informant believes the case was sabotaged internally, he may represent the same as mentioned above.

6. Legal Provisions for Withholding Informant Identity:

A specific list of sections of the Central Goods and Services Tax Act, 2017, the Customs Act, 1962, and any other relevant statutes or rules that legally empower the department to withhold the identity of an informant and provide them Protection from retaliation.

Reply:- Section 152,158 of CGST Act, 2017, Section 138 and Section 150A of Customs Act, 1962.

7. Procedure for Anonymity in Reward Disbursement:

The detailed procedure for the disbursement of a reward to an informant while Maintaining the highest level of confidentiality, including how the financial Transaction is recorded without revealing the informant's identity in accessible Official records.

Reply:- The reward is recorded in financial transactions in a manner that does not disclose the informant's identity in accessible official documents to protect their confidentiality. The reward payment follows a two-stage process: an advance reward is paid during investigation if there is a reasonable chance of case sustenance, and a final reward is disbursed only after adjudication and closure of appeals or revisions.

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

Encl: As above.

Yours sincerely,
Digitally signed by
G Anitha
Date: 27-11-2025
12:15:52

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: 20251155YL000000F421

To

Shri Santosh S Khabiya - Vishram Hokam,
C 18 Arihant Nagar, Sindhi
Colony, Jalna Road near Jain
Temple, Aurangabad,
Pin:431001

Gentlemen,

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

Kind reference is invited to your RTI application No. CECVZ/R/T/25/00421/1 dated 06.10.2025 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. Process for Submitting Information/Complaints on GST/Customs Evasion:
A detailed, step-by-step elucidation of the exact and official process for a citizen to Provide specific information regarding potential Goods and Services Tax (GST) Evasion, Customs duty evasion, fraudulent claiming of Input Tax Credit (ITC), and Unethical financial practices by any business entity, individual, or government Official to the CBIC department for further verification and action.

Reply:- To report GST/Customs evasion, gather specific details and evidence, then submit through official channels like the GST Portal, CBIC Mittr, or direct email to DGGI/DRI.

2. Standard Operating Procedure (SOP) for Handling Informant Information:
A complete copy of the latest Standard Operating Procedure(SOP), official Guidelines, or circulars issued by the CBIC or your office that governs the receipt, Processing, registration, and internal handling of complaints or information Received from informants regarding GST evasion, Customs

evasion, and ITC fraud.

Reply:- Handling of informant information is governed by CBIC's internal Standard Operating Procedures and instructions issued by DGGI and DRI.

3. Informant Reward Scheme:

(a) A confirmed statement on whether a formal reward scheme exists for Informants whose specific information leads to the detection and recovery of Evaded GST or Customs duties.

Reply:- Please see Circular 20/2015 dated 31.07.2015 on the subject " Grant of reward to informers and Government Servants - Review of policy, procedure and issue of revised guidelines - regarding"

(b) If such a scheme exists, provide a complete copy of the official SOP, guidelines, Or government resolution detailing the scheme's eligibility criteria, the process For claiming a reward, the calculation methodology for determining the reward Amount, the authority competent to sanction such rewards, and the timelines Involved in the process.

Reply:- Please see Circular 20/2015 dated 31.07.2015 on the subject " Grant of reward to informers and Government Servants - Review of policy, procedure and issue of revised guidelines - regarding"

4. Absolute and Guaranteed Confidentiality Protocol:

The explicit and detailed protocol, backed by specific rules and legal provisions, that the CBIC department mandates its officers to follow to ensure the absolute and irrevocable confidentiality of an informant's identity. This must include:

(a) The procedure for filing information where the informant's identity is recorded but is guaranteed protection from disclosure to any third party, including the Subject of the information.

Reply:- CBIC strictly safeguards the identity of informants. Any disclosure of an informant's identity is expressly prohibited under departmental rules and legal statutes. Officers found responsible for any breach of confidentiality are subject to stringent disciplinary and legal actions. The procedures for filing and handling information ensure that informant identity remains protected at every stage, including cases where informant details are recorded for reward or verification purposes. These measures are reinforced by CBIC's formal confidentiality protocols and reward guidelines.

(b) The legal and administrative consequences for any departmental official found Responsible for the breach of an informant's confidentiality.

Reply:- CBIC strictly safeguards the identity of informants. Any disclosure of an informant's identity is expressly prohibited under departmental rules and legal statutes. Officers found responsible for any breach of confidentiality are subject to stringent disciplinary and legal actions. The procedures for filing

and handling information ensure that informant identity remains protected at every stage, including cases where informant details are recorded for reward or verification purposes. These measures are reinforced by CBIC's formal confidentiality protocols and reward guidelines.

5. Legal Provisions Safeguarding Informants:

A specific list of sections of the Central Goods and Services Tax (CGST) Act, 2017, The Customs Act, 1962, and any other relevant statutes or rules that legally Empower the department to withhold the identity of an informant and provide hem protection from retaliation.

Reply:- Sections under the CGST Act, 2017 and Customs Act, 1962 empower CBIC to protect informant identity and maintain confidentiality.

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

Encl: As above.

Yours sincerely,
Digitally signed by
G Anitha
Date: 04-11-2025
17:49:22

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: 20251255YL0000111C52

To
Shri Somashekara A,
3410, 20th D Main,
Vijayanagara 2nd Stage,
Mysore, Pin: 570017.

Gentlemen,

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

Kind reference is invited to your RTI application No. CECVZ/R/X/25/00050/1 dated 10.11.2025 regarding above subject.

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

1. Provide the total number of cases detected from FY 2020 to 2025 where suppliers (having aggregate turnover above prescribed limit) failed to issue e-invoice as required under GST Rules.

Ans : NIL

2. Provide the total number of cases booked by GST authorities where Penalties imposed / action taken (aggregate or anonymised data) detected from FY 2020 to 2025 where suppliers (having aggregate turnover above prescribed limit) failed to issue e-invoice as required under GST Rules.

Ans : NIL

3. Provide the total number of cases detected by GST authorities from FY 2020 to 2025 where Buyers already availed input Tax credit without valid e-invoice due to suppliers (having aggregate turnover above prescribed limit) have failed to issue e-invoice as required under GST Rules.

Ans : NIL

4. Provide the total number of cases booked by GST authorities where Penalties imposed / action taken (aggregate or anonymised data) detected from FY 2020 to 2025 on buyers who have already availed input Tax credit without valid e-invoice where suppliers (having aggregate turnover above prescribed limit) have failed to issue e-invoice as required under GST Rules.

Ans : NIL

5. Procedure for reporting on non-issuance of e-invoice by supplier having aggregate turnover.

Ans : Taxpayers can report non-issuance of e-invoice by filing a grievance on the GST portal or submitting a written complaint with supporting documents to their jurisdictional GST office.

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

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

Yours sincerely,

**Digitally signed by
K N Nanda Kishore
Date: 08-12-2025**

**18:10:49
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: 20260255YL000000A759

सेवा में/To

श्री सुंदर/Shri Sundar,

पता: विवरण नहीं दिया गया,

Address: Details not provided,

ईमेल आईडी: advocatelrb2000@gmail.com.

Email ID: advocatelrb2000@gmail.com.

Gentlemen,

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

Kind reference is invited to your RTI application No. DGOPM/R/T/25/00086 dated 18.12.2025 received in this office from CCO (Vizag) on 12.01.2026 regarding above subject.

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

1. Tendered Technical Resignation from their posts between 01.01.2022 to 31.12.2024, and
2. Joined another Central Government post carrying a lower Grade Pay or a lower Level in the Pay Matrix, and
3. Whose cases were processed under the provisions of DoPT guidelines on Technical Resignation.

Reply to Point Nos.1 to 3:

NIL as there are no such officers who have tendered Technical resignation to join lower grade pay posts between 01.01.2022 to 31.12.2024

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

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

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

भवदीय /Yours sincerely,

**Digitally signed by
K N Nanda Kishore
Date: 09-02-2026
13:25:40**

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: 20251255YL000000BBFO

To
Shri V.KARTHIKEYAN,
Plot No.130, Greenfield Emerald, Phase II,
V K V K, Keeranatham, Coimbatore,
Pin:641035

Gentlemen,

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

Kind reference is invited to your RTI application No.
CECVZ/R/T/25/00473/1 dt.17.11.2025 regarding above subject.

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

- i. Number of PwBD employees in CBIC Postwise
- ii. Number of PwBD Officers above the post of Assistant Commissioner
post wise
- iii. Number of PwBD Officers above the post of Assistant Commissioner
who were nominated for attending to the Grievances of PwBD
employees

Refer to DoPT OM dated 28.12.2023 and 09.10.2024 relating to
provision of reservation in promotion for Persons with Benchmark
disabilities (PwBD) by creation of supernumerary posts upto level of
Group A. In this context, supplying following information/documents
relating to availability of vacancies in the cadre of Assistant
Commissioner

- i. Number of regular vacancies during period 30.06.2016 to 17.05.2022

(year wise) and number of supernumerary posts created during the aforesaid period (year wise).

- ii. If the requisite posts have not yet been created, please inform the updated status of the process for creation of such posts.
- iii. If these supernumerary posts have been created, no. of persons promoted against these posts (year wise).
- iv. If no PwBD officer has been promoted against these so created supernumerary posts till date what is the status plan for filling up of these posts
- v. The copies of letters issued to all Cadre Controlling Authorities (CCAs) seeking details of PwBD employees working in the grade of Superintendents, eligible for promotion to the grade of Assistant Commissioner, to fill up the supernumerary posts created / being created and replies thereof received from CCAs.
- vi. The seniority list of PwBD Superintendents for filling aforesaid supernumerary posts.

Reply to all points :- 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: 08-12-2025
17:16:28
CPIO/ASSISTANT COMMISSIONER

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