



केन्द्रीय कर का आयुक्तालय
गुंटूर आयुक्तालय
सी आर भवन:: कन्नावरी तोटा::
गुंटूर - 522004
Email: commr-cgstguntur@gov.in

Office of the Commissioner of Central Tax
Guntur Comissionerate
C R Buildings :: Kanna Vari Thota ::
Guntur - 522004

GEXCOM/RTI/RTPS/189/2024-VIG

Date: E-signed

ORDER 03/2024
(UNDER THE RIGHT TO INFORMATION ACT,2005)

Where as Shri. P.Srinidhi (here in referred to as the 'Appellant') has filed an APPEAL Dated.29.11.2024 under Section 19(1) of the RTI Act,2005 before the First Appellant Authority (FAA), for Brevity), Guntur to his RTI Application dated.29.11.2024.

2. As seen from the original RTI Application dated.21.10.2024, the Appellant has sought the following information.

a) *In respect of the Refund Rejection Order dated 23.09.2024 (enclosed herewith) issued by the Ld. Assistant Commissioner, O/o the Deputy / Assistant Commissioner of Central Tax, Guntur CGST Division, D.No.31-19-7/5, Pattabhipuram Main Road,Guntur-522006, have not received any personal hearing intimations as mentioned in the Refund Rejection Order to the addresses mentioned in our GSTN certificate, on the common GST portal, by email or post or by any other means. In this regard. kindly provide copies of the personal hearing intimations mention in the Refund Rejection Order.*

b) *Kindly inform to which address were the aforementioned personal hearing intimations /notices issued.*

c) *Kindly inform the database from which the said address was taken for the purpose of service of such intimations to the Applicant.*

d) *Kindly provide the proof of service/postal cover of the personal hearing intimations*

3. The CPIO, Guntur CGST Hqrs Office, Guntur vide letter F.NO.GEXCOM/RTI/RTPS/189/2024 vig dated.11.11.2024 has provided the information under RTI.

4. The Appellant upon receipt of the above reply from the CPIO, Guntur, has filed an appeal vide letter CECVZ/A/E/24/000013 dated.29.11.2024.

5. An opportunity for personal hearing has been given on 20.12.2024 at 12.00 pm before FIRST APPELATE AUTHORITY at the Office of the Commissioner of Central Taxes, Guntur CGST Commissionerate, GST Bhavan, Nagarampalem Guntur . Shri. P.Srinidhi, appeared for the personal hearing on the above date and time and submitted the Authorization letter from JSW Severfiled Structures Limited and his identify at the time of personal hearing. Shri.P.Srinidhi has further informed at the time of personal hearing that there is no further documents are available with him and the decision may be taken as per the available records in this office.

FINDINGS

6. I have gone through the Appellant's RTI Application dated.29.11.2024, the information furnished by CPIO vide in file F.NO.GEXCOM/RTI/RTPS/189/2024 vig dated.11.11.2024, Appeal letter dated.29.09.2024.

7. *For Point a) the CPIO has replied that " AII refund claims from 26.09.2019 onwards are required to be processed online in common portal only. The instant claim was filed online on 01.07.2024. The said refund claim was processed and issued show cause notice in form RFD- 08 vide No.ZD3708240157653 dated 21.08.2024. In addition to the RFD 08 a letter in pdf format was also uploaded in the common portal. In the said show cause notice at para 6 and 7 it was directed to submit reply within a week time for the date of service of this notice. (service means uploading in the common portal)"*

for point b) the CPIO has replied that " serving of notice in the common portal only. As it is not required to sent by post or through mail. (copy of screen shot of uploaded history is enclosed for ready reference.

for point c) the CPIO has replied that : "As detailed at (b).

for d) the CPIO has replied that " copies of documents uploaded in GST common portal and screen shots of ARN history are enclosed herewith for ready reference."

I find that all refund claims from 26.09.2019 onwards are required to be processed online through the common portal only. Since the instant claim was filed online on 01.07.2024 and the said refund claim was processed, and a show cause notice in Form RFD-08 (No. ZD3708240157653) dated 21.08.2024 was issued through the online portal, I uphold the information provided by the CPIO to the extent of the information sought in the original RTI application dated 21.10.2024.

Accordingly, the appeal is disposed off.

8. Any Appeal against this order would lie before the Commissioner of Central Information Commissioner, 2nd floor, C-Wing, August Kranti Bhavan, Bhikali Cama Place, New Delhi-110066 and if agreed, the same may be filed within ninety days from the date of receipt of the order communicating the decision of the FAA.

Signed by B . Lakshmi
Narayana
Date: 23-12-2024 13:21:24

JOINT COMMISSIONER
FIRST APPELATE AUTHORITY

To
Shri.P. Srinidhi,
D.NO.11-173, 2ND Floor,
Sir Balaji House, Vasundhara Complex,
Near Jinnah Tower, Guntur-522001
Andhra Pradesh.

Copy to the Assistant Commissioner (CPIO), Hqrs office, Guntur for information.