

| RTI REQUEST DETAILS (आरटीआई अनुरोध विवरण)                                                                                    |                                                                                                                   |                                                            |                         |
|------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------|-------------------------|
| Registration Number<br>(पंजीकरण संख्या) :                                                                                    | CECVZ/R/T/23/00242                                                                                                | Date of Receipt<br>(प्राप्ति की तारीख) :                   | 05/10/2023              |
| Transferred From (से स्थानांतरित):                                                                                           | Directorate General of Goods and Services Tax (DGGST) on 05/10/2023<br>With Reference Number : DGSTX/R/E/23/00348 |                                                            |                         |
| Remarks(टिप्पणी) :                                                                                                           | Madam/ Sir Please find the RTI for necessary action. Sincere regards                                              |                                                            |                         |
| Type of Receipt (रसीद का प्रकार) :                                                                                           | Electronically Transferred from<br>Other Public Authority                                                         | Language of<br>Request (अनुरोध की भाषा) :                  | English                 |
| Name (नाम) :                                                                                                                 | TOOPALLI NANDA KISHORE                                                                                            | Gender (लिंग) :                                            | Male                    |
| Address (पता) :                                                                                                              | 18-7-56/103,PRASHANTHI NAGAR, KADHI COLONY,KT ROAD ,<br>TIRUPATI, Pin:517501                                      |                                                            |                         |
| State (राज्य) :                                                                                                              | Andhra Pradesh                                                                                                    | Country (देश) :                                            | India                   |
| Phone Number (फोन नंबर) :                                                                                                    | +91-9391111077                                                                                                    | Mobile Number<br>(मोबाईल नंबर) :                           | +91-<br>9391111077      |
| Email-ID (ईमेल-आईडी) :                                                                                                       | tdptnk@gmail.com                                                                                                  |                                                            |                         |
| Status (स्थिति)(Rural/Urban) :                                                                                               | Urban                                                                                                             | Education Status :                                         |                         |
| Requester Letter<br>Number(निवेदक पत्र संख्या) :                                                                             | Details not provided                                                                                              | Letter Date :                                              | Details not<br>provided |
| Is Requester Below Poverty<br>Line ? (क्या आवेदक गरीबी<br>रेखा से नीचे का है?) :                                             | No                                                                                                                | Citizenship Status<br>(नागरिकता)                           | Indian                  |
| Amount Paid (राशि का<br>भुगतान) :                                                                                            | 0 (Received by Directorate General<br>of Goods and Services Tax<br>(DGGST)) (original recipient)                  | Mode of Payment<br>(भुगतान का प्रकार)                      | Payment<br>Gateway      |
| Does it concern the life or<br>Liberty of a Person?<br>(क्या यह किसी व्यक्ति के<br>जीवन अथवा स्वतंत्रता से<br>संबंधित है?) : | No(Normal)                                                                                                        | Request Pertains to<br>(अनुरोध निम्नलिखित<br>संबंधित है) : | F.A<br>Cooper(CCO)      |
| Information Sought<br>(जानकारी मांगी):                                                                                       | KINDLY PROVIDE THE GST TAX RATE ON 999315 FOR<br>AMBULANCE SERVICES                                               |                                                            |                         |
| Original RTI Text (मूल<br>आरटीआई पाठ):                                                                                       | KINDLY PROVIDE THE GST TAX RATE ON 999315 FOR<br>AMBULANCE SERVICES                                               |                                                            |                         |
| <div> <input type="button" value="Print"/> <input type="button" value="Save"/> <input type="button" value="Close"/> </div>   |                                                                                                                   |                                                            |                         |

I/1475287/2023



सीमा शुल्क एवं केन्द्रीय कर के  
मुख्य आयुक्त का कार्यालय, विशाखापट्टणम क्षेत्र  
प्रथम तल, जीएसटी भवन, पत्तन क्षेत्र,  
विशाखापट्टणम - 530035

Office of the Chief Commissioner,  
Customs & Central Tax, Visakhapatnam Zone  
1<sup>st</sup> Floor, GST Bhavan, Port Area,  
Visakhapatnam - 530035

(P): 0891-2568837 (F) 0891-2561942

ccu-cevzg@nic.in

By mail to : [tdptnk@gmail.com](mailto:tdptnk@gmail.com)

//RTI MATTER//

सेवा में To,

Shri Toopalli Nanda Kishore,  
18-7-56/103, Prashanthi Nagar, Kadhi Colony,  
KT Road, Tirupati-517501, Andhra Pradesh.

महोदय/ Sir

**विषय/Sub: Information sought under RTI Act 2005– Application  
filed by Shri Toopalli Nanda Kishore – Regarding.**

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Please refer to your online RTI application which was registered vide Registration No. CECVZ/R/T/23/00242 dated 05.10.2023.

**2 .** The information regarding rate of GST on Ambulance Services (999315) sought by you is available in clarification issued vide CBIC Circular No.51/25/2018 GST dated 31.07.2018. The same may be accessed from the web-link <https://taxinformation.cbic.gov.in/>. Navigate to **GST** tab and then to **Circulars**. Select year as 2018 and search for Circular No. 51.

**3 .** If you are not satisfied with this reply, you may file an appeal before the Appellate Authority within 30 days of receipt of this letter. The details of the Appellate Authority are furnished hereunder:

Shri M. Sreekanth, Additional Commissioner,  
Office of the Chief Commissioner of Customs & Central Tax,  
GST Bhavan, Port Area, Visakhapatnam-530035

Signed by Fredrick

Anthony Cooper

Date: 13-10-2023 14:21:03

Reason: Approved (स.प्र. अ.प्र. F.A. Cooper)

केन्द्रीय लोक सूचना अधिकारी/CPIO

0891-2560793/2853124

I/74749/2023

**RTI Matter/Urgent**

F.No. 240/05/21015-CX-7-(PAC)

भारत सरकार / Government of India

वित्त मंत्रालय / Ministry of Finance

राजस्व विभाग / Department of Revenue

केंद्रीय अप्रत्यक्ष कर और सीमा शुल्क बोर्ड / Central Board of Indirect Taxes & Customs

हुडको विशाला बिल्डिंग, भीकाजी कामा प्लेस

नई दिल्ली, दिनांक 06 अक्टूबर, 2023

To,

The CPIO,

O/o Pr. Chief Commissioners/ Chief Commissioners of CGST & CX Zones

(As per list attached)

**Subject: Forwarding of RTI Application of Shri Charnapally Krishna.**

Sir/Madam,

This is in reference to the RTI Application of Shri Charnapally Krishna, received in PAC, CX-7 Section on 03.10.2023 for want of information (Copy attached).

2. In this regard, it is stated that the information sought in the RTI Application relates to “**Statement of Facts of DAP's**” which is a subject matter of field formations. Therefore, as per Section 6(3) of the RTI Act, 2005 the RTI Application is being transferred to you for further necessary action.

Yours faithfully,

Encl. As above

Signed by Anjani Kumar  
Singh

Date: 06-10-2023 17:35:29

Reason: Approved  
(Anjani Kumar Singh)

Deputy Commissioner (PAC)

पद टिका पद टिका इस अध्या कडु dmsd के दस ००५ पण्डित ७५ दहा रुपये ७५ लक्ष। दस रुपये दहा रुपयकानि

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अभ्युक्त



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INDIAN POSTAL ORDER

डाक महानिदेशक DIRECTOR GENERAL OF POSTS.

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कमीशन COMMISSION रुपये 1 RUPEE

प्रेषक अपना नाम और पता यहां लिख दे।

SENDER MAY FILL IN HIS NAME AND ADDRESS HERE.



AK

To  
The CPIO  
O/o the Commissioner (PAC)  
CBIC  
6<sup>th</sup> floor, HUDCO Vishala Building  
B-Wing, Bhikaji Cama Place,  
R.K.Puram, New Delhi-110066  
Sir,

**Sub:-Information sought under RTI**

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Please refer to the Audit report No.1/2021 (Indirect taxes-Goods and Service Tax, Central Excise and service tax) (page no. 1 to 4) and it's Appendix-VIII (List of observations issued based on Audit conducted in FY19 and F20) regarding Paragraph 6.3. In this regard please supply the relevant statement of Facts of DAP mentioned below.

Rs in Crore

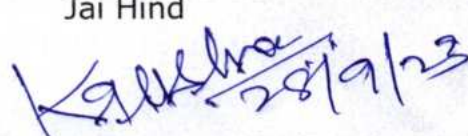
| Sl.NO | DAP NO. | Category | Amount Objected | Amount Accepted | Aount Recovered | Name of Commisionerate |
|-------|---------|----------|-----------------|-----------------|-----------------|------------------------|
| 1     | 71D     | ST       | 183.37          | 183.37          |                 | Bhubaneshwar           |
| 2     | 13D     | CX       | 0.30            | 0.30            |                 | Medchal                |
| 3     | 34D     | ST       | 5.7             | 5.7             |                 | Delhi South            |
| 4     | 43D     | ST       | 2.95            | 2.95            |                 | Hyderabad              |
| 5     | 32A     | ST       | 0.21            |                 |                 | Medchal                |
| 6     | 44D     | ST       | 0.42            | 0.42            |                 | Hyderabad              |
| 7     | 24A     | ST       | 2.53            |                 |                 | Bengaluru North        |
| 8     | 8B      | CX       | 0.25            | 0.25            |                 | Medchal                |
| 9     | 11B     | CX       | 0.17            | 0.17            |                 | Tirpathi               |
| 10    | 12B     | CX       | 0.50            | 0.50            |                 | Medchal                |
| 11    | 8D      | CX       | 1.80            | 1.80            |                 | Rangareddy             |
| 12    | 45D     | ST       | 0.38            | 0.38            |                 | Guntur                 |
| 13    | 61D     | ST       | 57.80           | 57.80           |                 | Belgavi                |
| 14    | 87D     | ST       | 0.20            | 0.20            |                 | Belgavi                |

The copies of the above may be provided to the following address and to my mail: charnapally.krishna@gmail.com:

Ch.Krishna, Advocate, Plot no.29, flat no.401, sai sreenivasa towers,  
sripuri colony, opp gowthan Junior college, Kakaguda, Secunderabad-500015

The fee of Rs.10/- for requesting information through an RTI application from the CPIO of Central public authorities is enclosed herewith vide postal order no.55F177438.

Jai Hind

  
(Charnapally Krishna)  
Advocate



| Sl. No.                                                                           | DAP No. | Category | Amount Objected | Amount Accepted | Amount Recovered | Name of Commissionerate |
|-----------------------------------------------------------------------------------|---------|----------|-----------------|-----------------|------------------|-------------------------|
| 111                                                                               | 35D     | ST       | 0.17            | 0.17            |                  | Delhi South             |
| 112                                                                               | 42D     | ST       | 0.5             | 0.5             | 0.1              | Thiruvananthapuram      |
| 113                                                                               | 57D     | ST       | 0.26            |                 |                  | Bengaluru East          |
| 114                                                                               | 78D     | ST       | 0.14            |                 | 0.14             | Bengaluru North         |
| 115                                                                               | 17A     | ST       | 0.13            | 0.13            | 0.05             | Delhi South             |
| 116                                                                               | 11A     | ST       | 4.82            | 4.82            | 4.82             | Rajouri Garden          |
| 117                                                                               | 24B     | ST       | 0.17            | 0.17            | 0.17             | Bengaluru North         |
| <b>Non-payment of Cess</b>                                                        |         |          |                 |                 |                  |                         |
| 118                                                                               | 30D     | CX       | 0.31            | 0.31            |                  | Bhopal                  |
| <b>Section C: List of observations indicating lapse in Departmental functions</b> |         |          |                 |                 |                  |                         |
| <b>Irregularity in processing of refunds</b>                                      |         |          |                 |                 |                  |                         |
| 119                                                                               | 33D     | ST       | 0.71            |                 |                  | Delhi South             |
| 120                                                                               | 15D     | CX       | 0.34            |                 | 0.34             | Goa                     |
| 121                                                                               | 24D     | CX       | 0.39            | 0.39            |                  | Rohtak                  |
| <b>Irregularities in issuing/monitoring of SCNs</b>                               |         |          |                 |                 |                  |                         |
| 122                                                                               | 29D     | ST       | 0.34            | 0.34            |                  | Mumbai Central          |
| 123                                                                               | 25D     | ST       | 0.56            |                 |                  | Mumbai Central          |
| 124                                                                               | 82D     | ST       | 0.29            |                 |                  | Delhi South             |
| 125                                                                               | 94D     | ST       | NMV             |                 |                  | Thane Rural             |
| 126                                                                               | 26D     | CX       | 0.20            | 0.20            |                  | Salem                   |
| 127                                                                               | 29D     | CX       | 0.29            | 0.29            |                  | Nashik                  |
| <b>Ineffective monitoring of call book cases</b>                                  |         |          |                 |                 |                  |                         |
| 128                                                                               | 12D     | CX       | NMV             | NMV             |                  | Bengaluru East          |
| 129                                                                               | 22D     | CX       | NMV             |                 |                  | Bengaluru North         |
| 130                                                                               | 27D     | CX       | NMV             |                 |                  | Patna-II                |
| 131                                                                               | 38D     | CX       | NMV             |                 |                  | Bengaluru South         |
| 132                                                                               | 39D     | CX       | NMV             |                 |                  | Belagavi                |
| <b>Non-levy of late fee/penalty</b>                                               |         |          |                 |                 |                  |                         |
| 133                                                                               | 36D     | ST       | 0.24            |                 | 0.07             | Ghaziabad               |
| 134                                                                               | 38D     | ST       | 0.49            | 0.49            | 0.07             | Dehradun                |
| 135                                                                               | 52D     | ST       | 0.19            |                 | 0.03             | Bengaluru North         |
| 136                                                                               | 28D     | CX       | 0.11            | 0.11            |                  | Ghaziabad               |
| <b>Non-completion of anti-evasion investigations</b>                              |         |          |                 |                 |                  |                         |
| 137                                                                               | 61D     | ST       | 57.80           |                 |                  | Belagavi                |
| 138                                                                               | 87D     | ST       | 0.20            |                 |                  | Belagavi                |
| <b>Observations regarding broadening of tax base</b>                              |         |          |                 |                 |                  |                         |
| 139                                                                               | 72D     | ST       | 0.35            | 0.35            |                  | Lucknow                 |
| 140                                                                               | 49D     | ST       | 11.05           |                 |                  | Bengaluru North         |
| <b>Lack of timely action by departmental officer</b>                              |         |          |                 |                 |                  |                         |
| 141                                                                               | 40D     | ST       | 0.49            |                 |                  | Rourkela                |
| 142                                                                               | 51D     | ST       | 0.56            | 0.56            | 0.28             | Bengaluru East          |



| Sl. No.                                                | DAP No. | Category | Amount Objected | Amount Accepted | Amount Recovered | Name of Commissionerate |
|--------------------------------------------------------|---------|----------|-----------------|-----------------|------------------|-------------------------|
| 73                                                     | 92D     | ST       | 0.28            |                 |                  | Chandigarh              |
| 74                                                     | 5A      | CX       | 0.26            | 0.26            |                  | Pune-II                 |
| 75                                                     | 8B      | CX       | 0.25            | 0.25            |                  | Medchal                 |
| 76                                                     | 11B     | CX       | 0.17            | 0.17            |                  | Tirupati                |
| 77                                                     | 12B     | CX       | 0.75            | 0.75            |                  | Medchal                 |
| 78                                                     | 8D      | CX       | 1.80            |                 |                  | Ranga Reddy             |
| <b>Irregular availing/utilisation of CENVAT credit</b> |         |          |                 |                 |                  |                         |
| 79                                                     | 47D     | ST       | 1.13            |                 | 0.06             | Bengaluru South         |
| 80                                                     | 60D     | ST       | 0.27            | 0.27            | 0.27             | Kochi                   |
| 81                                                     | 2A      | ST       | 0.33            | 0.33            |                  | Jodhpur                 |
| 82                                                     | 15B     | ST       | 3.08            | 3.08            |                  | Goa                     |
| 83                                                     | 7B      | ST       | 0.37            | 0.37            |                  | Goa                     |
| 84                                                     | 21A     | ST       | 0.69            |                 |                  | Bengaluru East          |
| 85                                                     | 10A     | CX       | 2.70            |                 | 2.20             | Belagavi                |
| 86                                                     | 34D     | CX       | 1.02            |                 |                  | Raipur                  |
| 87                                                     | 37D     | CX       | 0.83            |                 |                  | Vadodara II             |
| 88                                                     | 9B      | CX       | 0.32            | 0.32            | 0.32             | Mumbai East             |
| 89                                                     | 13B     | CX       | 0.20            | 0.20            |                  | Jaipur                  |
| 90                                                     | 9A      | CX       | 0.33            |                 |                  | Tirupati                |
| 91                                                     | 25D     | CX       | 0.22            | 0.22            | 0.22             | Chennai North           |
| 92                                                     | 6B      | CX       | 0.17            | 0.17            | 0.17             | Chennai Outer           |
| <b>Non/short reversal of CENVAT credit</b>             |         |          |                 |                 |                  |                         |
| 93                                                     | 32D     | ST       | 0.30            | 0.30            |                  | Delhi West              |
| 94                                                     | 83D     | ST       | 0.14            | 0.14            |                  | Bengaluru South         |
| 95                                                     | 19B     | ST       | 0.72            | 0.72            | 0.37             | Bengaluru North         |
| 96                                                     | 23B     | ST       | 0.21            | 0.21            | 0.06             | Bengaluru East          |
| 97                                                     | 25B     | ST       | 0.11            | 0.11            | 0.03             | Bengaluru East          |
| 98                                                     | 27A     | ST       | 4.04            | 4.04            |                  | Bengaluru North         |
| 99                                                     | 28A     | ST       | 1.49            | 1.49            |                  | Bengaluru East          |
| 100                                                    | 39D     | ST       | 14.72           | 14.72           |                  | Bengaluru East          |
| 101                                                    | 8A      | CX       | 0.49            | 0.49            |                  | Ujjain                  |
| 102                                                    | 35D     | CX       | 0.61            |                 |                  | Raipur                  |
| 103                                                    | 41D     | CX       | 12.16           |                 |                  | Belagavi                |
| <b>Non-payment of Interest</b>                         |         |          |                 |                 |                  |                         |
| 104                                                    | 31D     | ST       | 0.54            | 0.54            | 0.54             | Delhi West              |
| 105                                                    | 45D     | ST       | 0.38            | 0.38            |                  | Guntur                  |
| 106                                                    | 41D     | ST       | 0.18            | 0.18            | 0.17             | Allahabad               |
| 107                                                    | 23D     | ST       | 0.24            | 0.24            | 0.24             | Chandigarh              |
| 108                                                    | 18D     | ST       | 0.17            | 0.17            | 0.17             | Hyderabad               |
| 109                                                    | 20D     | ST       | 0.20            | 0.20            | 0.20             | Hyderabad               |
| 110                                                    | 24D     | ST       | 0.17            | 0.17            | 0.17             | Thiruvananthapuram      |



| Sl. No.                                                 | DAP No. | Category | Amount Objected | Amount Accepted | Amount Recovered | Name of Commissionerate |
|---------------------------------------------------------|---------|----------|-----------------|-----------------|------------------|-------------------------|
| 34                                                      | 21D     | ST       | 0.40            | 0.40            | 0.40             | Hyderabad               |
| 35                                                      | 37D     | ST       | 0.27            | 0.27            | 0.27             | Allahabad               |
| 36                                                      | 48D     | ST       | 0.41            |                 | 0.03             | Bengaluru South         |
| 37                                                      | 62D     | ST       | 0.70            |                 | 0.70             | Chennai Outer           |
| 38                                                      | 77D     | ST       | 0.44            |                 |                  | Bengaluru East          |
| 39                                                      | 81D     | ST       | 0.62            |                 | 0.13             | Ranchi                  |
| 40                                                      | 15D     | ST       | 1.12            | 1.12            | 0.78             | Medchal                 |
| 41                                                      | 26A     | ST       | 0.57            | 0.57            |                  | Raipur                  |
| 42                                                      | 11B     | ST       | 0.15            | 0.15            | 0.15             | Chennai Outer           |
| 43                                                      | 14B     | ST       | 0.29            | 0.29            | 0.29             | Daman                   |
| 44                                                      | 4B      | ST       | 0.54            | 0.54            |                  | Thane                   |
| 45                                                      | 12B     | ST       | 0.15            | 0.15            | 0.15             | Thiruvananthapuram      |
| 46                                                      | 3A      | ST       | 5.93            | 5.93            |                  | Bengaluru North         |
| 47                                                      | 18B     | ST       | 0.13            | 0.13            | 0.13             | Delhi South             |
| 48                                                      | 16B     | ST       | 0.14            | 0.14            |                  | Gandhinagar             |
| 49                                                      | 17B     | ST       | 0.25            | 0.25            |                  | Gandhinagar             |
| 50                                                      | 10A     | ST       | 0.72            |                 |                  | Bengaluru North         |
| 51                                                      | 20B     | ST       | 0.14            | 0.14            | 0.07             | Bengaluru North         |
| 52                                                      | 21B     | ST       | 0.32            | 0.32            | 0.08             | Bengaluru East          |
| 53                                                      | 23A     | ST       | 1.30            | 1.30            |                  | Bengaluru North         |
| 54                                                      | 26B     | ST       | 0.15            | 0.15            | 0.15             | Bengaluru East          |
| 55                                                      | 27B     | ST       | 0.12            | 0.12            | 0.08             | Belagavi                |
| 56                                                      | 31A     | ST       | 0.18            |                 |                  | Guntur                  |
| 57                                                      | 32A     | ST       | 0.21            |                 |                  | Medchal                 |
| 58                                                      | 10B     | CX       | 1.90            | 1.90            |                  | Ujjain                  |
| 59                                                      | 14D     | CX       | 6.74            | 6.74            | 1.98             | Allahabad               |
| <b>Short payment of Service Tax/Central Excise duty</b> |         |          |                 |                 |                  |                         |
| 60                                                      | 44D     | ST       | 0.42            | 0.42            |                  | Hyderabad               |
| 61                                                      | 22D     | ST       | 1.93            | 1.93            | 1.93             | Mumbai South            |
| 62                                                      | 50D     | ST       | 0.35            |                 | 0.35             | Bengaluru East          |
| 63                                                      | 19D     | ST       | 0.2             | 0.2             | 0.2              | Hyderabad               |
| 64                                                      | 84D     | ST       | 2.89            |                 | 2.89             | Bengaluru East          |
| 65                                                      | 13B     | ST       | 29.60           | 29.60           |                  | Mumbai East             |
| 66                                                      | 1A      | ST       | 1.69            | 1.69            | 0.11             | Pune-II                 |
| 67                                                      | 22B     | ST       | 0.11            | 0.11            | 0.03             | Bengaluru East          |
| 68                                                      | 22A     | ST       | 2.64            | 2.64            | 0.15             | Bengaluru East          |
| 69                                                      | 24A     | ST       | 2.53            |                 |                  | Bengaluru North         |
| 70                                                      | 25A     | ST       | 0.76            | 0.76            | 0.48             | Bengaluru East          |
| 71                                                      | 19A     | ST       | 0.21            | 0.21            |                  | Guntur                  |
| 72                                                      | 30A     | ST       | 1.89            |                 |                  | Guntur                  |



## Appendix-VIII:

## List of observations issued based on Audit conducted in FY19 &amp; FY20

(Reference: Paragraph: 6.3)

(₹ in crore)

| Sl. No.                                                                  | DAP No. | Category | Amount Objected | Amount Accepted | Amount Recovered | Name of Commissionerate |
|--------------------------------------------------------------------------|---------|----------|-----------------|-----------------|------------------|-------------------------|
| <b>Section A: Lapses not detected by Internal Audit</b>                  |         |          |                 |                 |                  |                         |
| 1                                                                        | 26D     | SI       | 0.11            | 0.11            | 0.11             | Chennai Outer           |
| 2                                                                        | 28D     | ST       | 0.19            | 0.19            |                  | Rourkela                |
| 3                                                                        | 71D     | ST       | 183.37          | 183.37          |                  | Bhubaneswar             |
| 4                                                                        | 75D     | ST       | 0.33            |                 |                  | Bengaluru East          |
| 5                                                                        | 90D     | ST       | 1.11            | 1.11            |                  | Bengaluru West          |
| 6                                                                        | 27D     | ST       | 0.11            | 0.11            | 0.11             | Rourkela                |
| 7                                                                        | 59D     | ST       | 0.42            | 0.42            | 0.27             | Bengaluru East          |
| 8                                                                        | 85D     | SI       | 0.39            |                 |                  | Raipur                  |
| 9                                                                        | 12D     | ST       | 0.18            |                 | 0.18             | Palghar                 |
| 10                                                                       | 46D     | ST       | 0.32            |                 |                  | Bhopal                  |
| 11                                                                       | 63D     | SI       | 0.16            | 0.16            | 0.16             | Daman                   |
| 12                                                                       | 55D     | ST       | 0.34            |                 | 0.34             | Bengaluru North         |
| 13                                                                       | 88D     | ST       | 4.22            |                 |                  | Belagavi                |
| 14                                                                       | 54D     | ST       | 1.13            | 1.13            |                  | Bengaluru East          |
| 15                                                                       | 58D     | ST       | 0.18            | 0.18            | 0.18             | Bengaluru East          |
| 16                                                                       | 76D     | ST       | 0.92            |                 |                  | Bengaluru North         |
| 17                                                                       | 91D     | ST       | 0.21            |                 |                  | Ahmedabad South         |
| 18                                                                       | 93D     | SI       | 0.39            |                 |                  | Aurangabad              |
| 19                                                                       | 10D     | CX       | 6.06            |                 |                  | Daman                   |
| 20                                                                       | 20D     | CX       | 0.13            |                 |                  | Surat                   |
| 21                                                                       | 4D      | CX       | 0.43            | 0.43            | 0.43             | Chennai Outer           |
| 22                                                                       | 23D     | CX       | 34.84           |                 |                  | Bengaluru North         |
| 23                                                                       | 32D     | CX       | 0.44            | 0.44            |                  | Rourkela                |
| 24                                                                       | 7D      | CX       | 1.02            | 1.02            | 1.02             | Chennai South           |
| 25                                                                       | 33D     | CX       | 9.37            |                 |                  | Raipur                  |
| 26                                                                       | 18D     | CX       | 0.21            | 0.21            | 0.06             | Surat                   |
| 27                                                                       | 11D     | CX       | 6.83            |                 |                  | Daman                   |
| 28                                                                       | 13D     | C        | 0.30            | 0.30            |                  | Medchal                 |
| 29                                                                       | 16D     | C        | 0.92            |                 |                  | Nagpur I                |
| 30                                                                       | 31D     | CX       | 0.69            |                 |                  | Rourkela                |
| <b>Section B: List of observations of non-compliance by the assessee</b> |         |          |                 |                 |                  |                         |
| <b>Non-payment of Service Tax/Central Excise duty</b>                    |         |          |                 |                 |                  |                         |
| 31                                                                       | 30D     | ST       | 0.46            | 0.46            |                  | Delhi South             |
| 32                                                                       | 34D     | ST       | 5.7             | 5.7             |                  | Delhi South             |
| 33                                                                       | 43D     | ST       | 2.95            | 2.95            |                  | Hyderabad               |



I/1467413/2023



सीमा शुल्क एवं केन्द्रीय कर के  
मुख्य आयुक्त का कार्यालय, विशाखापट्टणम क्षेत्र  
प्रथम तल, जीएसटी भवन, पत्तन क्षेत्र,  
विशाखापट्टणम - 530035

Office of the Chief Commissioner,  
Customs & Central Tax, Visakhapatnam Zone  
1<sup>st</sup> Floor, GST Bhavan, Port Area,  
Visakhapatnam - 530035

(P): 0891-2568837 (F) 0891-2561942

ccu-cexvzg@nic.in

//आरटीआई मामला/RTI MATTER//

सेवा मे/To,  
सीपीआईओ/CPIO,  
केन्द्रीय कर के प्रधान आयुक्त/आयुक्त, का कार्यालय/  
O/o the Pr. Commissioner/ Commissioner of Central Tax,  
गुन्टूर सीजीएसटी/ Guntur CGST, तिरुपति सीजीएसटी/ Tirupati CGST

महोदय/महोदया/ Sir/Madam,

विषय: श्री चर्नापल्ली कृष्णा के आरटीआई आवेदन अग्रेषित करने - के सम्बन्ध में।

Sub: Forwarding of RTI application of Shri Charnapally Krishna - Reg

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कृपया बोर्ड के पत्र फा.सं. 240/05/21015-CX-7-(PAC) तारीख 06.10.2023 को प्राप्त करें जिसके साथ श्री चर्नापल्ली कृष्णा के द्वारा सूचना के अधिकार अधिनियम के अन्तर्गत दाखिल आवेदन तारीख 28.09.2023 को स्थानान्तरित किया गया है।

Please find enclosed letter F.No.240/05/21015-CX-7-(PAC) dated 06.10.2023 received from Board, transferring the RTI application dated 28.09.2023 filed by Shri Charnapally Krishna.

2. चूँकि आवश्यक जानकारी आपके कार्यालय से सम्बन्धित है, ऊपर उल्लिखित आरटीआई आवेदन को आरटीआई अधिनियम 2005 की धारा 6(3) के तहत आरटीआई अधिनियम के अनुसार उचित कार्रवाई के लिए आपको स्थानान्तरित किया जा रहा है।

As the required information pertains to your office, the RTI application cited above is transferred herewith to you under section 6(3) of the RTI Act, 2005 for appropriate action as deemed fit in terms of the RTI Act.

संलग्नक/Encl: यथोपरि/As above

भवदीय /Yours faithfully

Signed by Fredrick

Anthony Cooper

Date: 11-10-2023 09:27:32

Reason: Approved

(एफ.ए. कोपर / F.A. COOPER)

सहायक आयुक्त/ASSISTANT COMMISSIONER

(सीपीआईओ/CPIO)

प्रतिलिपि: उप आयुक्त (पीएस), केन्द्रीय अप्रत्यक्ष कर एवं सीमा शुल्क बोर्ड, हुडको विशाला बिल्डिंग, भीकाजी कामा प्लेस, नई दिल्ली (ईमेल आईडी- cbec-paccx7@nic.in) को जानकारी के लिए।

Copy submitted to: The Deputy Commissioner (PAC), Central Board of Indirect Taxes & Customs, Hudco Vishala Building, Bhikaji Cama Place, New Delhi (Email Id: cbec-paccx7@nic.in) for information please.



I/74843/2023

**F. No. 495/15/2023-Cus-VI**  
Government of India  
Ministry of Finance  
Department of Revenue  
(Central Board of Indirect Taxes and Customs)  
\*\*\*\*

Room No. 252A, North Block, New Delhi

Dated: 09-10-2023

To,

1. The CPIO,  
Through the O/o the Pr. Chief Commissioner/ Chief Commissioner of Customs &/ or  
CGST/Customs (Prev)
2. The CPIO,  
O/o the Commissioner (Cus-Inv),  
CBIC, North Block, New Delhi-110001.  
[Email:- **inv-customs@gov.in**]
3. The CPIO/Deputy Secretary,  
O/o the Director General of Civil Aviation.  
[Email:- **narendera.singh@nic.in**]

Madam/Sir,

**Subject - Transfer of RTI application of Shri Antony Clement, Chennai (Tamilandu)-reg.**

Please find enclosed herewith a copy of online RTI application No. CBECC/R/E/23/00732 dated 03.10.2023 filed by Shri Antony Clement, Chennai (Tamilandu).

2. The information sought by the applicant under the subject RTI Application does not pertain to this office and it appears that the information sought at Point No-(i) and (ii) pertains to Ministry of Civil Aviation and at Point No-(iii), (iv) & (v) pertains to Customs filed formations and O/o the Commissioner (Cus-Inv), CBIC.

3. In view of the above, the subject RTI application is hereby transferred to your office under Section 6(3) of the RTI Act, 2005 for furnishing information directly to the Applicant.

Encl: As above.

Yours sincerely,  
**Signed by Tribhuwan Yadav**  
**Date: 09-10-2023 17:48:44**  
**Reason: Approved**  
(Tribhuwan Yadav)  
CPIO  
Cus-VI, Customs Policy Wing

Copy to for information :-

Shri Antony Clement, No.1B, E Block, VGN Imperia Phase-1, 3rd Main Road, VGN ML Nagar, Chennai-600077. [Email:- **antonyrubin@gmail.com**]