

प्रधान मुख्य आयुक्त कार्यालय केंद्रीय माल और सेवा कर, अहमदाबाद क्षेत्र जीएसटी भवन, राजस्व मार्ग, अम्बावाड़ी, अहमदाबाद- ३८००१५	 सत्यमेव जयते	Office of the Principal Chief Commissioner Central Goods & Services Tax, Ahmedabad Zone, GST Bhavan, Revenue Marg, Ambawadi, Ahmedabad- 380015
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By Email

क.	फाइल संख्या	GCCO/RTI/APP/339/2024-Tech
A.	File Number	GCCO/RTI/APP/339/2023-Tech
ख.	मूल आदेश संख्या	57/RTI (CCO)/AHD/2023-24
B.	Order in Original No.	57/RTI (CCO)/AHD/2023-24
ग.	पारितकर्ता अधिकारी	श्री पंकज सिंह संयुक्त आयुक्त एवं केंद्रीय लोक सूचना अधिकारी, कार्यालय, प्रधान मुख्य आयुक्त केंद्रीय वस्तु एवं सेवाकर, अहमदाबाद क्षेत्र.
C.	Passed by	Shri Pankaj Singh Joint Commissioner & CPIO, Office of the Principal Chief Commissioner Central GST, Ahmedabad Zone.
घ.	आदेश जारी करने की तारीख	approved date
D.	Date of order/Issue	approved date
ड.	आवेदक का नाम और पता	श्री दलजीत सिंह, औद्योगिक क्षेत्र फोकल प्वाइंट लुधियाना, पिन:141002, पंजाब
E.	Name and address of Applicant	Shri Daljit Singh, industrial area focal point Ludhiana, Pin:141002, Punjab

1. यह मूल आदेश सम्बंधित व्यक्तिको निशुल्क प्रदान किया जाता है।

This Order-in-Original is granted to the concerned free of charge.

2. इस मूल आदेश द्वारा असंतुष्ट कोई भी व्यक्ति, सूचना का अधिकार अधिनियम, 2005 की धारा 19 (1) के अंतर्गत श्री श्रीराम विश्वाई, अपर आयुक्त(प्र. मु. आ. का.), केंद्रीय वस्तु एवं सेवाकर, अहमदाबाद जोन, सातवीं मंजिल, केंद्रीय जी.एस.टी. भवन, पॉलिटेक्निक के पास, अंबावाड़ी, अहमदाबाद के समक्ष अपील दाखिल करे |

Any person aggrieved by this Order-in-Original may file an appeal under section 19 (1) of the Right to Information Act, 2005 to Shri Shreeram Vishnoi, Additional Commissioner (PCCO), Central GST, Ahmedabad Zone, 7TH floor, Central GST Bhavan, Nr. Polytechnic, Ambawadi, Ahmedabad.

3. सूचना का अधिकार अधिनियम, 2005 की धारा 19 (1) के उपबंधों के अनुसार, इस

आदेश की प्राप्ति की तारीख से 30 दिवस के अंदर अपीलिय प्राधिकारी के समक्ष अपील दाखिल की जानी है

Appeal shall be filed within thirty days from the date of receipt of this order in accordance with the provisions of section 19 (1) of the Right to Information Act, 2005, before the Appellate Authority.

OIO No. 57/RTI (CCO)/AHD/2023-24

Findings and Order in respect of RTI Applications dated **21-02-2024**, filed by Shri Daljit Singh seeking information under the provisions of Right to Information Act, 2005, are as under: -

1. Brief Facts: -

RTI Applications, dated **21-02-2024** filed by Shri Daljit Singh (herein after referred to as the "Applicant") vide Registration No. **CCEAB/R/T/24/00010**, seeking information under the provisions of Right to Information Act, 2005, has been received by this office on **21-02-2024**.

2. The information sought by the applicant is as mentioned below: -

It is learnt that the CBIC vide ADVAIT report has issued list of taxpayers who have availed ITC after the time limit prescribed under Section 16(4) of the CGST Act. However, it is seen that the central authority have issued very less in number of demand/ show cause notices for FY 2018-19 in comparison to State authority resulting in loss of govt revenue in million crores. In this regard, please provide the following information under RTI Act, 2005:

(i) Zone wise Number of taxpayers and amount of ITC availed after the time limit prescribed under Section 16(4) of the CGST Act, 2017 for FY 2018-19 & 2019-20.

(ii) Zone wise Number of taxpayers and amount of ITC where demand/ show cause notices have been issued or recovery has been made for FY 2018-19.

(iii) Zone wise and Competency wise (Additional/ Joint Commissioner, Deputy/ Assistant Commissioner, Superintendent) number of taxpayers and amount of ITC where neither demand/ show cause notices have been issued nor recovery has been made for FY 2018-19. Please also intimate reasons for not issuance of demand/ show cause notice.

3. Parawise/pointwise reply, as per data available with this office is as under:

(i)-As per data available on ADVAIT portal, the desired information is

<i>Financial Year</i>	<i>No. of Taxpayers</i>	<i>Amount of ITC availed</i>
<i>2018-19</i>	<i>2824</i>	<i>166.85 Cr.</i>
<i>2019-20</i>	<i>2280</i>	<i>115.48 Cr.</i>

(ii) to (iii)- As per available records, information not available with this office.

4. If the applicant is not satisfied with this order, he may file an appeal under Section 19(1) of the RTI Act, 2005 before the Appellate Authority i.e. Shri Shreeram Vishnoi, Additional Commissioner (PCCO), Central GST, Ahmedabad Zone having his office at 7th Floor, Central GST Bhavan, Nr. Polytechnic, Ambawadi, Ahmedabad-380 015 within 30 days from the date of receipt of this order.

Joint Commissioner & CPIO

Copy to:

(I) Shri Daljit Singh, industrial area, focal point, Ludhiana, Punjab Pin:141002 on provided email ID : daljitss12345@gmail.com

(II) The Superintendent (Systems), PCCO, CGST & Central Excise, Ahmedabad Zone with a request to upload the information on the website.