



भारत सरकार / GOVERNMENT OF INDIA  
वित्त मंत्रालय / MINISTRY OF FINANCE  
राजस्व विभाग / DEPARTMENT OF REVENUE  
कार्यालय आयुक्त / OFFICE OF THE COMMISSIONER

केन्द्रीय वस्तु एवं सेवाकर आयुक्तालय / CENTRAL GOODS AND SERVICE TAX COMMISSIONERATE  
142-बी हिरण मगरी सेक्टर -11, उदयपुर (राजस्थान)/142-B, HIRAN MAGRI, SECTOR-11, UDAIPUR(RAJ.)  
दूरभाष सं./ Tele. No. 0294&2269000 व फैक्स नं./ Fax.No. 0294&2483648

No. V(RTI)30/190/18

5819 Dated: 29.07.2019

प्रेषित,

Sh. A.S. Chauhan  
313/105-F, Tulsi Nagar,  
Opp. Metro Pillar No.26 on Green line  
Delhi - 110035

महोदय,

विषय : Providing information sought under Right to information Act, 2005 vide Reg.No. GSTJP/R/2019/50028/2 -reg.

Please refer to your RTI application dated 18.07.2019 on the above cited subject.

The desired information is as under -:

1. There is no specific standard Operating Procedure has been laid down for an enquiry for evasion of Central Excise duty/Service tax/GST under the CE Act, 1944, Finance Act, 1994 & CGST Act, 2017 and Rules made there under, however, search and seizure at the place of assessee are conducted under the provision of Section 12F of CEA, 1944, Section 82 of the Finance Act, 1994 & Section 67 of CGST Act, 2017 and Rules made there under.
2. Further, summons are issued to assessee for conducting the inquiry for evasion of CE/Service tax/GST under the provisions of Section 14 of CEA,1944 read with section 83 of Finance Act, 1994 and Section 10 of CGST Act, 2017 read with Rule 139 of CGST Rules, 2017

If you are not satisfied with the information provided to you by this office, you may file an appeal to the appellate authority whose office is situated at 142-B, Hiran Magri, Sector-11, Udaipur(Raj)-313001

भवदीय,

—sal—  
सहायक आयुक्त एवं केन्द्रीय लोक सूचना अधिकारी  
(मुख्यालय)

Copy to:-

1. The Web Master/Additional Commissioner, CGST Commissionerate, Jaipur for uploading on the zonal website
2. The Joint Commissioner, CGST & Central Excise, Jaipur Zone, Jaipur for information

अनिल देव  
सहायक आयुक्त एवं केन्द्रीय लोक सूचना अधिकारी  
(मुख्यालय)