

A FRAMEWORK FOR TRANSPARENCY AUDIT

The RTI Act under section 4 provides a comprehensive framework for promoting openness in the functioning of the public authorities

While Section 4(1) (a) provides a general guideline for record management, so that the information could be easily stored and retained, the sub-sections b, c and d of Section 4 relate to the organizational objects and functions, Sub-sections (b), (c) and (d) of Section 4 of the RTI Act and other related information can be grouped under six categories; namely 1- organization and function, 2- Budget and programmers, 3- Publicity and public interface, 4- E. Governance, 5- Information as prescribed and 6- Information disclosed on own initiative.

1. Organization and Function

S.No	Item	Details of disclosure	Remarks/Reference Points (Fully met/ partially met/ Fully met- Not applicable will be treated as fully met/partially met)	
1.1	Particulars of its organization functions and duties [Section4(1)(b) (i)]	(i) Name and Address of the Organization	CGST Audit Commissionerate, G-105, New Industrial Area, Basni, Jodhpur-342003	Fully Met
		(ii) Head of the organization	Commissioner	Fully Met
		(iii) Vision, Mission and Key objective	<ul style="list-style-type: none"> • Vision is to provide a transparent mechanism for conducting audit of erstwhile assesses of Central Excise & Service Tax as well as assesses under CGST Act, 2017. • Mission is to achieve excellency in conducting audit to meet out the revenue challenges and recovery thereof. <ul style="list-style-type: none"> • Key objectives. Tax payers friendly environment • Maximize the use of information technology • Minimum interface between taxpayers and tax officials • Developing professionalism through capacity building 	Fully Met
		(iv) Function and duties	The present main function of the CGST Audit, Jodhpur is to conduct audit of all Large and Medium units of erstwhile Central Excise & Service Tax assesses under	Fully met

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			Central Excise Act, 1944 and rules made thereunder and Finance Act, 1994 and Service Tax rules made thereunder. To implement the ACT/Rules/Laws effectively and efficiently to boost up the revenue of the department by way of detecting non paid/short paid duties and tax along with interest and penalty. The overall responsibility for exercise of the powers so delegated shall continue to rest in the officer or Authority delegating such powers.	
		(v) Organization Chart	The Commissionerate is divided into Five Circles viz. Bikaner, Bhilwara, Kota, Jodhpur and Udaipur which are further divided into audit groups. Each Circle is headed by Deputy/Assistant Commissioner and the audit groups consist of at least one Superintendent and one Inspector. Apart from Circles, the Commissionerate, Hdqrs. comprises of important sections such as Technical, Planning and Personnel & Vigilance each headed by Assistant Commissioners and are supervised by Commissioner/Joint Commissioner.	Fully met
		(vi) Any other details the genesis, inception, formation of the department and the HoDs from time to time as well as the committees/commissions constituted from time to time have been dealt.	This Commissionerate was formed on 22.06.2017.	Fully met
1.2	Power and duties of its officers and employees [Section4(1)(b) (ii)]	(i) Powers and duties of officers (administrative, financial and judicial	<p>Powers and Functions of the Commissioner</p> <p>Commissioner of CGST Audit Jodhpur exercises supervision and control on all the technical and administrative work in the Commissionerate. He keeps a close watch over the functioning of Commissionerate. He monitors the proper implementation of Board's instructions/guidelines issued from time to time regarding GST, Central Excise, Service Tax and Customs and in technical and administrative matters. He has all Executive powers. He ensures smooth audit and recovery of unrealized revenue. He shall ensure that the pending audit paras are timely disposed of and shall report to the Chief Commissioner. He is subject to inspection by the CBIC, Chief Commissioner, Directorate of Inspection and Accountant General and Directorate General of Audit. He is also responsible for the proper conduct of the Officers working in his Commissionerate by exercising Administrative powers and disciplinary action powers.</p>	Fully met

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			As designated by the Head of the Commissionerate	Fully met
	(ii) Power and duties of other employees		As per rules and regulation	Fully met
	(iii) Rules/orders under which powers and duty are derived and		As per rules and regulation	Fully met
	(iv) Exercised		As allotted by the Head of the Commissionerate	Fully met
	(v) Work allocation		CGST, CE and ST Act, rules, guidelines for assessee and as mentioned in the Audit Manual. CCS conduct rules for officers and employees of the Commissionerate.	Fully met
1.3	Procedure followed in decision making process [Section4(1)(b) (iii)]	(i) Process of decision making identify key decision making points	Commissioner CGST Audit Jodhpur.	Fully met
		(ii) Final decision making authority	Rules and regulation related to CGST, Central Excise and Service tax.	Fully met
		(iii) Related provisions, acts, rules etc.,	Decisions are taken within prescribed time limits.	Fully met
		(iv) Time limit for taking a decision, if any	Tax Assistant, Executive Assistant Inspector, Superintendent, Asstt. Commissioner, Joint Commissioner and Commissioner.	Fully met
		(v) Channel of supervision and accountability	Please see Item -1.1 (iv)	Fully met
1.4	Norms for discharge of functions [Section4(1)(b) (iv)]	(i) Nature of functions/services offered	Norms :- as per Govt. Of India & CBIC norms/guidelines/Audit Manual.	Fully met
		(ii) Norms/standards for functions/service delivery	As per the guidelines drawn by CBIC	Fully met
		(iii) Process by which these services can be accessed	As per defined rules and regulation and Audit Manual.	
		(iv) Time-limit for achieving the targets	Grievances are redressed after due examination and according to the prescribed rules and within the prescribed time limits.	-
		(v) Process of redress of grievances	Rules and Regulation	Fully met
1.5		(i) Title and nature of the records/manual/instruction		

	Rules, regulations, instructions manual and records for discharging functions [Section4(1)(b) (v)]	(ii) List of Rules, regulations, instructions manuals and records	CCS rules adopted	Fully met
		(iii) Acts/Rules manuals etc.	Recruitment rules as per Govt. Of India norms and CBIC guidelines.	Fully met
		(iv) Transfer policy and transfer orders	Transfer only within the Jaipur Zone as the office is situated at various station in Rajasthan. Transfers within Audit Commissionerate is done as per the policy of the Jaipur Zone.	Fully met
1.6	Categories of documents held by the authority under its control [Section4(1)(b) (vi)]	(i) Categories of documents	As defined in rules.	Fully met
		(ii) Custodian of documents/categories	Respective Sections/ Documentation Officer/ Registrar's office & Accounts Officer.	Fully met
1.7	Boards, Councils, Committees and other Bodies constituted as part of the Public Authority [Section4(1)(b) (viii)]	(i) Name of Board, Council, Committee etc.	Central Board of Indirect Taxes & Customs, New Delhi	
		(ii) Composition	Not applicable	Not required
		(iii) Dates from which constituted	Not applicable	Not required
		(iv) Terms/Tenure	Not applicable	Not required
		(v) Powers and functions	Not applicable	Not required
		(vi) Whether their meetings are open to the public	Not applicable	Not required
		(vii) Whether the minutes of the meetings are open to the public	Not applicable	Not required
		(viii) Place where the minutes if open to the public are available	Not applicable	Not required
1.8	Directory of officers and employees [Section4(1)(b) (ix)]	(i) List of employees with Gross monthly remuneration	As per "Annexure - A". Remuneration as per 7 th CPC.	Fully met
		(ii) Telephone, Fax and Email ID	Telephone- 02912740106, 02912740107, Fax-02912740108, email- commr.adt.jdr@gmail.com	Fully met
1.9	Monthly Remuneration received by officers & employees including	(i) List of employees with Gross monthly remuneration	Please see Item -1.8 (i)	Fully met

system of compensation [Section4(1)(b) (x)]	(ii) System of compensation as provided in its regulations	As per Govt. Of India Rules	Fully met
1.10 Name, designation and other particulars of public information officers [Section4(1)(b) (xvi)]	(i) Name and designation of the public information officer (PIO), Asstt. Public Information & Appellate Authority	<p>Hqrs (Jodhpur) – Sh. Manoj kumar Sharma, Asstt. Commissioner(CPIO), Jodhpur Audit Circle – Sh. Sharad Airan, Asstt. Commissioner(CPIO), Bikaner Audit Circle - Sh. Manoj kumar Sharma, Asstt. Commissioner(CPIO), Bhilwara Audit Circle – Sh. K.K. Shah, Asstt. Commissioner(CPIO), Kota Audit Circle - Sh. K.K. Shah, Asstt. Commissioner(CPIO), Udaipur Audit Circle – Sh. Sharad Airan, Asstt. Commissioner(CPIO),</p> <p>Appellate authority – Sh. Manish Kulhary, Joint. Commissioner for appeals against the orders of above mentioned CPIOs</p>	Fully met
	(ii) Address, telephone numbers and email ID of each designated official	<p>CGST Audit Commissionerate, G-105, New Industrial Area, Basni, Jodhpur-342003 (for Hqrs and Jodhpur Audit Circle)</p> <p>Bikaner Audit Circle – Customs Office, Opposite Chetan Mahadev Mandir, Jaipur Road, Bikaner, Mobile-7433071384, <u>email-manojkumar61.irs@gmail.com</u></p> <p>Udaipur Audit Circle – 9-10, Khasra-437-448, MaharanaPratap Housing Society, Hiranmagri, sector-13, Udaipur, 0294-2487748, <u>email-auditudaipur131415@gmail.com</u></p> <p>Bhilwara Audit Circle – F-227, Azad Nagar, Bhilwara, email: <u>acadt-bil-rj@gov.in</u>, Mobile: 9898572390</p>	Fully met

d and replies given)

			Kota Audit Circle – New Central Revenue Bldg. opp Police Control Room, CAD Circle Road, Kota, acadt-kot-rj@gov.in , Mobile No. 9898572390	
			Appellate Authority - Manish Kulhary-02912740107, ursmania@gmail.com , CGST Audit Commissionerate, G-105, New Industrial Area, Basni, Jodhpur	
1.11	No. of employees against whom disciplinary action had been proposed/taken [Section4(2)]	No. of employee against whom disciplinary action has been (i) Pending for minor penalty or major penalty proceedings (ii) Finalized for minor penalty or major penalty proceedings	NIL -	Fully met -
1.12	Programs to advance understanding of RTI (Section 26)	(i) Educational programs (ii) Efforts to encourage public authority to participate in these programs (iii) Training of CPIO/APIO (iv) Update & published guidelines on RTI by the public authorities concerned	CPIO inculcates Educational Programme amongst the subordinate Staff, enlightens guidelines time to time about disposal of applications received concerning various issues within the preview of Right to Information Act 2005. - By NACIN Not applicable as presently there is no separate website of this Commissionerate	Fully met - Fully met Fully met
1.13	Transfer policy and transfer orders [F.No. 1/6/2011-IR dated 15.04.2013]		As per Govt. Of India Rules and transfer policy	Fully met

2. Budget and Programme

S.No	Item	Details of disclosure		Remarks/Reference Points (Fully met/ partially met/ Fully met- Not applicable will be treated as fully met/ partially met)
2.1	Budget allotted to each agency including all plans, proposed expenditure and reports on disbursements made etc. [Section4(1)(b) (xi)]	(i) Total budget for the public authority	Report available with Administrative officer	Fully met
		(ii) Budget for each agency and plan & Programs	Not applicable	Not required
		(iii) Proposed expenditures	As mention in item no. 2.1(iii)	Fully met
		(iv) Revised budget for each agency, if any	Report available with Administrative Officer	Fully met
		(v) Report on disbursements made and place where the related reports are available	Report available with the Administrative Officer in this office	Fully met
2.2		(i) Budget	Report available with Administrative Officer	

Foreign and domestic tours (F.No. 1/8/2012-IR dated 11.09.2012)	(ii) Foreign and domestic Tours by ministries and officials of the rank of Joint Secretary to the Government and above, as well as the heads of the Department (a) Places Visit (b) The period of Visit (c) The number of members in the official delegation (d) Expenditure on the visit	Not applicable	Not required
	(iii) Information related to procurements (a) Notice/tender enquires, and corrigenda if any thereon (b) Details of the bids awarded comprising the name of the supplier of goods/services being procured (c) The works contracts concluded – in any such combination of the above and (d) The Rate/rates and the total amount at which such procurement or works contract is to be executed	General Administration Report available with Administrative Officer. All tenders are published in Newspapers as well as on departmental website. E-tenders are also issued for the contracts relating to hiring of vehicles/housekeeping/rented premises, etc. Procurements are also done on Govt. E-Marketplace (GeM).	Fully met
2.3 Manner of execution of subsidy programme [Section4(1)(b) (xii)]	(i) Name of the program of activity	Not applicable	Not required
	(ii) Objective of the program	Not applicable	Not required
	(iii) Procedure to avail benefit	Not applicable	Not required
	(iv) Duration of the program/scheme	Not applicable	Not required
	(v) Physical and financial targets of the program	Not applicable	Not required
	(vi) Nature-scale of subsidy/amount allotted	Not applicable	Not required
	(vii) Eligibility criteria for grant of subsidy	Not applicable	Not required

	(viii) Details of beneficiaries of subsidy program (number profile etc.)	Not applicable	Not required
2.4	(i) Discretionary and non-discretionary grants/allocation to State Govt./NGOs/other institutions.	Not applicable	Not required
	(ii) Annual accounts of all legal entities who are provided grants by public authorities	Not applicable	Not required
2.5	(i) Concessions, permits or authorizations granted by public authority	Not applicable	Not required
	(ii) For each concessions, permit or authorization granted (a) Eligibility criteria (b) Procedure for getting the concession/grant and/or permits of authorizations (c) Name and address of the recipients given concessions/permits or authorizations (d) Date of award of concessions/permits of authorizations	Not applicable	Not required
2.6	CAG & PAC paras (F. No. 1/6/2011-IR dated 15.04.2013)	CAG & PAC paras and the action taken report (ATRs) after these have been laid on the table of both houses of the parliament	Compliance related to All CAG and PAC paras is being attended regularly Fully met

3. Publicity Band Public interface

S.No	Item	Details of disclosure		Remarks/Reference Points (Fully met/partially met/ Fully met- Not applicable will be treated as fully met/partially met)
3.1	Particulars for any arrangement for consultation with or representation by the members of the public in relation to the formulation of policy or implementation there of [Section4(1)(b) (vii)] (F. No. 1/6/2011-IR dated 15.04.2013	Arrangement for consultations with or representation by the members of the public	Not applicable	Not required
		(i) Relevant Act, Rules, Forms and other documents which are normally accessed by citizens		
		(ii) Arrangements for consultation with or representation by		
		(a) Members of the public in policy formulation/policy implementation	Not applicable	Not required
		(b) Day & time allotted for visitors		
		(c) Contact details of information & facilitation Counter (IFC) to provide publications frequently sought by RTI applicants		
		Public-Private partnership (PPP)	Not applicable	Not required
		(i) Details of Special Purpose Vehicle (SPV) if any		
(ii) Details project report (DPRs)	Not applicable	Not required		
(iii) Concession agreements	Not applicable	Not required		
(iv) Operation and maintenance manuals	Not applicable	Not required		

	(v) Other documents generated a part of the implementation of the PPP	Not applicable	Not required
	(vi) Information relating to fees, tills, or the other kinds of revenues that may be collected under authorization from the government	Not applicable	Not required
	(vii) Information relating to outputs and outcomes	Not applicable	Not required
	(viii) The process of the selection of the private sector party (concessionaire etc.)	Not applicable	Not required
	(ix) All payment made under the PPP project	Not applicable	Not required
3.2	Are the details of policies/decisions, which affect public informed to them [Section4(1)(c)]	Publish all relevant facts while formulating important policies or announcing decisions which affect public to make the process more interactive; (i) Policy decision/legislations taken in the previous one year	Not applicable
		(ii) Outline the Public consultation process	Not applicable
		(iii) Outline the arrangement for consultation before formulation of policy	Not applicable
3.3	Dissemination of information widely and in such form and manner which is easily accessible to the public [Section4(3)]	Use of the most effective means of communication (i) Internet (website)	Not applicable
3.4	Form of accessibility of information manual / handbook [Section4(1)(b)]	Information manual / handbook available (i) Electronic format	Not applicable
		(ii) Printed format	Not applicable
3.5	Whether information manual/handbook available free of cost or not [Section4(1)(b)]	List of materials available (i) Free of cost	Not applicable
		(ii) At a reasonable cost of the medium	Not applicable

4. E. Governance

S.No	Item	Details of disclosure		Remarks/Reference Points (Fully met/partially met/ Fully met- Not applicable will be treated as fully met/partially met)
4.1	Language in which information manual / Handbook available (F. No. 1/6/2011-IR dated 15.04.2013)	(i) Information manual / handbook available English	Not applicable	Not required
		(ii) Vernacular / Local Language	Not applicable	Not required
4.2	When was the information Manual /Handbook last updated (F. No. 1/6/2011-IR dated 15.04.2013)	Last date of annual updation	Not applicable	Not required
4.3	Information available in electronic form [Section4(1)(b)(xiv)]	(i) Details of information available in electronic form	Not applicable	Not required
		(ii) Name / title of the documents / record / other information	Not applicable	Not required
		(iii) Location where available	Not applicable	Not required
4.4	Particulars of facilities available to citizen for obtaining information [Section4(1)(b)(xv)]	(i) Name & location of the faculty	Not applicable	Not required
		(ii) Details of information made available	Not applicable	Not required
		(iii) Working hours of the facility	Not applicable	Not required

E. Governance

S.No	Item	Details of disclosure		Remarks/Reference Points (Fully met/partially met/ Fully met- Not applicable will be treated as fully met/partially met)
4.1	Language in which information manual / Handbook available (F. No. 1/6/2011-IR dated 15.04.2013)	(i) Information manual / handbook available English	Not applicable	Not required
		(ii) Vernacular / Local Language	Not applicable	Not required
4.2	When was the information Manual /Handbook last updated (F. No. 1/6/2011-IR dated 15.04.2013)	Last date of annual updation	Not applicable	Not required
4.3	Information available in electronic form [Section4(1)(b)(xiv)]	(i) Details of information available in electronic form	Not applicable	Not required
		(ii) Name / title of the documents / record / other information	Not applicable	Not required
		(iii) Location where available	Not applicable	Not required
4.4	Particulars of facilities available to citizen for obtaining information [Section4(1)(b)(xv)]	(i) Name & location of the faculty	Not applicable	Not required
		(ii) Details of information made available	Not applicable	Not required
		(iii) Working hours of the facility	Not applicable	Not required

4.5	Such other information as may be prescribed under Section 4(1)(b) (xvii)	(iv) Contact person & contact details (phone, fax email)	Not applicable	Not required
		(i) Grievance redressal mechanism	Not applicable	Not required
		(ii) Details of application received under RTI and information provided	Not applicable	Not required
		(iii) List of completed schemes/projects/programs	Not applicable	Not required
		(iv) List of schemes/projects/programs underway	Not applicable	Not required
		(v) Details of all contracts entered into including name of the contractor, amount of contract and period of completion of contract.	Not applicable	Not required
		(vi) Annual Report	Not applicable	Not required
		(vii) Frequently Asked Question (FAQs)	Not applicable	Not required
		(viii) Any other information such as	Not applicable	Not required
		(a) Citizen's Charter	Not applicable	Not required
		(b) Result Framework Document(RFD)	Not applicable	Not required
		(c) Six monthly reports on the	Not applicable	Not required
(d) Performance against the benchmarks set in the Citizen's Charter	Not applicable	Not required		
4.6	Receipts & Disposal of RTI applications & appeals (F. No. 1/6/2011-IR dated 15.04.2013)	(i) Details of applications received and disposal	All RTI application received are being disposed off within time limit	Fully met
		(ii) Details of appeals received and orders issued	All RTI appeals received are being disposed off within time limit	Fully met
4.7	Replies to questions asked in the parliament [Section4(1)(d)(2)]	Details if questions asked and replies given	Not applicable	Not required

5. Information as may be prescribed

S.No	Item	Details of disclosure		Remarks/Reference Points (Fully met/partially met/ Fully met- Not applicable will be treated as fully met/partially met)
5.1	Such other information as may be prescribed (F.No. 1/2/2016-IR dated 17.08.2016, F. No. 1/6/2011-IR dated 15.04.2013)	(i) Name & details of (a) Current CPIOs & FAAs (b) (c) Earlier CPIO & FAAs from 01.01.2015	<p>CGST Audit Commissionerate, G-105, New Industrial Area, Basni, Jodhpur-342003 (for Hqrs and Jodhpur Audit Circle)</p> <p>Bikaner Audit Circle – Customs Office, Opposite Chetan Mahadev Mandir, Jaipur Road, Bikaner, Mobile-7433071384, email- manojkumar61.irs@gmail.com</p> <p>Udaipur Audit Circle – 9-10, Khasra-437-448, MaharanaPratap Housing Society, Hiranmagri, sector-13, Udaipur, 0294-2487748, email- auditudaipur131415@gmail.com</p> <p>Bhilwara Audit Circle – F-227, Azad Nagar, Bhilwara, email: acadt-bil- rj@gov.in, Mobile: 9898572390</p> <p>Kota Audit Circle – New Central Revenue Bldg. opp Police Control Room, CAD Circle Road, Kota, acadt-kot-rj@gov.in, Mobile No. 9898572390</p>	

		Appellate Authority - Manish Kulhary-02912740107, ursmania@gmail.com , CGST Audit Commissionerate, G-105, New Industrial Area, Basni, Jodhpur	
(ii)	Details of third party audit of voluntary disclosure	Not applicable	Not required
(a)	Dates of audit carried out		
(b)	Report of the audit carried out		
(iii)	Appointment of Nodal Officer not below the rank of Joint Secretary/Additional Hod	Commissioner	Fully met
(a)	Date of appointment		
(b)	Name & Designation of the officers	Shri Alok Gupta, Commissioner	Fully met
(iv)	Consultancy Committee of key stake holders for advice on suo-motu disclosure	Not applicable	Not required
(a)	Dates from which constituted		
(b)	Name & Designation of the officers		
(v)	Committee of PIOs/FAAs with rich experience in RTI to identify frequently/sought information under RTI	CGST Audit Commissionerate, G-105, New Industrial Area, Basni, Jodhpur-342003 (for Hqrs and Jodhpur Audit Circle) Bikaner Audit Circle – Customs Office, Opposite Chetan Mahadev Mandir, Jaipur Road, Bikaner, Mobile-7433071384, email- manojkumar61.irs@gmail.com Udaipur Audit Circle – 9-10, Khasra-437-448, MaharanaPratap Housing Society, Hiranmagri, sector-13, Udaipur, 0294-2487748, email- auditudaipur131415@gmail.com Bhilwara Audit Circle – F-227, Azad Nagar, Bhilwara, email: acadt-bil-rj@gov.in , Mobile: 9898572390 Kota Audit Circle – New Central Revenue Bldg. opp Police Control Room, CAD Circle Road, Kota, acadt-kot-rj@gov.in , Mobile No. 9898572390	Fully met
(a)	Dates from which constituted		
(b)	Name & Designation of the officers		

Appellate Authority - Manish Kulhary-02912740107, ursmania@gmail.com,
CGST Audit Commissionerate, G-105, New Industrial Area, Basni, Jodhpur

Information Disclosed on own Initiative

S.No	Item	Details of disclosure	Remarks/Reference Points (Fully met/partially met/ Fully met- Not applicable will be treated as fully met/partially met)
6.1	Items / information disclosed so that public have minimum resort to use of RTI Act to obtain information		Information sent to the Webmaster of CGST Commissionerate, Jaipur for disclosure on the departmental website. Not required
6.2	Guidelines for Indian Government Websites (GIGW) is followed (released in Feb.2009 and included in the Central Secretariat (CSMOP) by Department of Administrative Reforms and Public Grievances, Ministry of Personnel, Public Grievance and Pensions, Govt. of India)	(i) Whether STQC certification obtained and its validity (ii) Does the website show the certificate on the website	Not applicable. Not required