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महेन्द्र रंगा  
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मुख्य आयुक्त  
CHIEF COMMISSIONER

भारत सरकार  
वित्त मंत्रालय  
मुख्य आयुक्त कार्यालय  
सीजीएसटी एवं केन्द्रीय उत्पाद शुल्क  
जयपुर

GOVERNMENT OF INDIA  
MINISTRY OF FINANCE  
OFFICE OF THE CHIEF COMMISSIONER  
CGST & CENTRAL EXCISE  
Jaipur

05 February, 2024  
D.O. No. GCCO/TECH/MISC/440/2023

Dear *Colleagues*

**Subject: 'SAMVAAD' : February, 2024**

We have celebrated 75<sup>th</sup> Republic Day on 26<sup>th</sup> January this year. It is a special day to cherish for all of us. This day not only commemorates the introduction of the Constitution but also celebrates the sacrifice of the freedom fighters who had taken the vow to make India into a sovereign nation in the year 1930. Democracy has taken deep roots in India. The mother of democracy can be proud of its record. We need to be mindful that Parliament of India and State Legislations are not the only democratic institutions around us. There are bodies all around us statutory and otherwise, where the office bearers are selected by the members. Decisions of all these bodies matter and therefore, we must exercise our voting rights carefully and actively participate in the democratic process of the country.

2. As tax administrators and public servants we must also protect the rights of the citizens in our functioning. We must ensure that we act in accordance with law and follow due diligence in our methods. The 'Panch Prans' provided by the honorable Prime Minister should become our article of faith and guiding light.

3. On the revenue front, the receipts touched the Rs.2000 Crores mark during January, 2024. We have lagged the desired revenue of Rs.2200 Crores in each month of the last quarter to achieve the targets allocated. The revenue growth registered vis-à-vis January, 2023 is 8%. The upto the month growth rate is also 8.93%. We conducted a revenue analysis of major taxpayers and shared the inputs with the Commissionerates in the brain-storming session. Reduction of LME price of Zinc leading to lower taxable values of M/s Hindustan Zinc Limited, is a major reason for downside of revenue. But we must make up for it elsewhere. Towards this end, I have stressed focusing on toning up the intelligence set up, utilizing data analytics, identifying industry wise modus operandi and exploring all anomalies to detection tax evasion and act against it.

4. In January, a dedicated hotline number 0141-2220003 has been launched as to ensure public participation in curbing GST evasion in the State of

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Rajasthan. Public participation has been encouraging so far though actionable intelligence has been wanting. All the officers are requested to provide wide publicity to the above number to involve the common man in this venture.

5. Zonal Central Intelligence Unit has classified generated intelligence reports as 'Alpha' & 'Beta' categories. A special drive has been launched to act in 'Alpha' cases (important) by 15<sup>th</sup> January and in 'Beta' cases by 15<sup>th</sup> February. The executive Commissionerates have initiated action against the taxpayers pointed out in CIU intelligence resulting in detection of Rs.333.95 Crores and recovery of Rs.4.61 Crores during January, 2024. This includes a major case of M/s Raj Comp Info Services Limited, Jaipur, who have paid GST only on their earnings instead of the entire transaction value of implementation of project services. An SCN for Rs. 321.73 Crores has been issued by CGST, Jaipur on 31.01.2024.

6. Last month, CGST, Jaipur has arrested a person namely Shri Yash Goyal, who had created shell firms. He had not only availed fraudulent ITC to the tune of Rs.6.65 Crores but also encashed an amount of Rs.4.10 Crores by way of refund in the category of inverted tax structure. During analysis of data available on GST portal/ADVAIT, CGST Jodhpur have booked a case against M/s Dineshchandra Tanot Infra Pvt Ltd. The taxpayer had short paid GST of Rs.1.77 Crores on Annuity income received from NHAI. Apart from this, they have not paid tax on the due date on Annuity income attracting interest to the tune of Rs.1.22 Crores. On being pointed out, the taxpayer has deposited Rs.4.27 Crores including interest and penalty. In another case booked by CGST, Jodhpur, the taxpayer M/s Coral Associates was providing boating services at Nakki Lake, Mount Abu without obtaining GST registration. An evasion of GST of more than Rs.5 Crores has been unearthed. Recovery of Rs.50 Lacs has been made so far in this case.

7. DGGI, Jaipur has detected a case against M/s SMCC Construction India Pvt. Ltd. Involving non-payment of IGST of Rs.14.83 Crores under reverse charge mechanism on import of Manpower Supply Service (secondment issue). The entire amount has been recovered in this case. In another case of fake ITC, DGGI has recovered Rs.1.5 Crores against detection of Rs.5.08 Crores from M/s Marudhar Calcium Pvt. Ltd., Bikaner. The firm is availing ITC without actual receipt of industrial fuel/ furnace oil. Field formation should take cognizance of these cases.

8. On International Customs Day, the 30<sup>th</sup> issue of Zonal Hindi yearly magazine "*Rajprabha*" was released. I am delighted that there has been a gradual increase in the use of Hindi in all the Commissionerates of our Zone, and they consistently win prizes at different levels for their outstanding work in Rajbhasha. Recently, Rajbhasha Department, Ministry of Home Affairs organized 'Joint Regional Rajbhasha Conference and Award Distribution Ceremony' of Northern Region-1 & 2 States at Jodhpur. Audit Jaipur was awarded first prize and CGST Jaipur won second prize for best performance in Rajbhasha during 2022-23 amongst all Central Government Offices/ Undertakings/ Banks of seven Northern States and three Northern Union Territories. All the officers of both the Commissionerates deserve appreciation.

9. The Chairman, CBIC, has launched CBIC's WhatsApp Channel - 'CBIC India', which will provide the Department a medium to take forward our public centric initiatives and facilitation measures. I urge all the Commissioners to sensitize all their officials and staff to follow the channel and to publicize it widely.

10. I am informed of heavy work pressure by the officers regularly. While workload is not entirely in our hands but by constant and continuous capacity building and adoption of 'good working practices', we can cope with it. We have organized several training programmes of practical nature to help deal with the situation. We are also in the process of upgrading our IT infrastructure, including hardware, software and connectivity to fasten the pace of work. This should ease up functioning to a large extent. Following words of Mahakavi Shri Jaishankar Prasad Ji should motivate us not to get daunted by the challenges:-

“वो पथ क्या, पथिक कुशलता क्या, जिस राह में बिखरे शूल न हों,  
नाविक की धैर्य परीक्षा क्या, जब धाराएं प्रतिकूल न हों।”

10. Following three (03) articles are being included in this month's '**Gyan Sangrah**'. I express gratitude to the authors who have spared time and shared their valuable experience with us.

- (a) *Emerging Technologies : Transforming Indirect Taxation and Customs* – by Shri Arvind Singh, Superintendent, NACIN, New Delhi;
- (b) *RTI : A CPIO's Perspective* – by Shri Prem Raj Joggal, Superintendent, CCO, Jaipur;
- (c) *Adhikar Aur Prabhav* – by Shri Prince Meharchandani, Inspector, CCU, Jaipur.

11. I extend our best wishes to Shri Bharat Bhushan Atal, AC, Shri Sumat Prakash Jain, Superintendent and Shri Krishan Lal, AO on their superannuation. Shri Dilip Agarwal, Superintendent has also taken voluntary retirement from service w.e.f. 31.01.2024. Our best wishes for their second innings.

Till next month,

Yours sincerely,



(Mahendra Ranga)

**To:- Team Jaipur Zone.**

**Copy for information to:-**

- (i) OSD to the Chairman, CBIC, New Delhi.
- (ii) PS to the Member (GST/CE/ST & Zonal Incharge), CBIC, New Delhi.
- (iii) Chief Commissioner, State Tax, Rajasthan, Jaipur
- (iv) Pr. ADG, NACIN/ DGGI, Jaipur.

# ज्ञान संग्रह

फरवरी, 2023

**GYAN SANGRAH**

FEBRUARY, 2024

## ***Emerging Technologies: Transforming Indirect Taxation and Customs***

By - Arvind Singh, Additional Assistant Director,  
Centre of Excellence, NACIN, New Delhi

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In recent years, India has witnessed a significant overhaul in its indirect taxation system, most notably through the introduction of the Goods and Services Tax (GST). This transformative initiative aims to streamline taxation, enhance transparency, and simplify compliance. However, its successful implementation has faced challenges. The integration of emerging technologies such as Artificial Intelligence (AI), Blockchain, Natural Language Processing (NLP), and Machine Learning holds the key to overcoming these hurdles, bringing about a revolutionary change in the functioning of government bodies as these technologies have transformed the way we live and work.

AI has the potential to transform the way GST is administered. AI-based systems can analyze large amounts of data and detect anomalies or discrepancies, making it easier for authorities to identify fraudulent activities. AI has the ability to see hidden or emerging patterns in existing data. These patterns help improve performance without especially programming the system and can be used as an analytical tool. This information helps to figure out which citizens have been skimming on paying their taxes. AI can also automate various tasks such as tax return processing, thereby reducing the burden on tax authorities. For instance, AI-powered chatbots can help taxpayers file their returns, answer their queries, and provide assistance in real-time.

Similarly, the application of AI in Indian Customs promises enhanced efficiency and accuracy. Customs officials armed with AI tools can analyze vast datasets, enabling quicker and more precise identification of potential fraud or smuggling attempts. The predictive capabilities of AI also empower Customs officials to make informed decisions regarding trade policies and procedures, ultimately fostering a more secure and efficient trading environment. The integration of Computer Vision in Customs facilitates better goods detection, classification, and automated documentation, streamlining trade facilitation.

In the ongoing battle against narcotics, AI and Natural Language Processing technologies play a pivotal role in detecting and preventing drug trafficking. AI algorithms sift through diverse data sources, including social media and transaction records, unveiling patterns indicative of illicit activities. NLP, on the other hand, analyzes text messages and communications between suspected traffickers, providing valuable insights for law enforcement. The combination of these technologies creates a robust defense against the sale and distribution of illegal drugs.

NLP and deep learning technologies also find applications in grievance redressal and taxpayer assistance. NLP aids in summarizing extensive reports, making information more accessible and digestible.

Blockchain technology, a decentralized digital ledger, emerges as a secure and transparent solution for recording transactions in the realms of GST and Indian Customs. Through a tamper-proof digital ledger shared among all parties involved,

Blockchain establishes a single source of truth, reducing administrative burdens for businesses. Each transaction is recorded only once, fostering efficiency and transparency in the entire process.

Another emerging technology is Machine learning which is also a subfield of artificial intelligence (AI) that involves building computer algorithms and models that can learn and improve from data without being explicitly programmed. It allows computers to learn and make decisions based on patterns and trends in data, rather than following rigid rules or pre-programmed instructions. The importance of machine learning has grown rapidly in recent times, thanks to the explosion of big data and the increasing availability of powerful computing resources. It can play an important role in improving the efficiency and accuracy of GST and Indian customs processes. It can be utilized in areas like fraud detection, risk assessment, predictive analytics, automation, real time monitoring as ML algorithms can analyze large amounts of data to identify patterns that may indicate fraudulent activity and it can also be used to assess the risk associated with each transaction, allowing GST and customs authorities to prioritize their resources and focus on high-risk transactions.

Expanding beyond taxation and customs, the potential of AI tools extends into areas such as noting, drafting, messaging, awareness generation, report creation, and crisis communication. These tools enhance efficiency and accuracy in bureaucratic processes, enabling smoother governance.

In the era of social media, generative AI proves instrumental in managing online platforms. Indian language chatbots, integrated with platforms like Bhasha, ensure effective communication with citizens, enhancing accessibility and engagement. The seamless integration of emerging technologies is poised to redefine governance in India, making it more responsive, efficient, and citizen-centric.

The successful implementation of these transformative technologies hinges on addressing challenges such as the shortage of skilled personnel and the imperative need for robust data protection policies and regulations. By strategically formulating and investing in the right policies, India can harness the full potential of these technologies, bringing about significant changes in indirect taxation and enhancing the overall efficiency and effectiveness of governance. The dawn of this tech revolution promises a future where governance is not only responsive and efficient but also citizen-centric.

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## ***RTI: A CPIO's PERSPECTIVE***

By – Prem Raj Jogpal, Superintendent,  
CCO, CGST & CX (JZ), Jaipur

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**Right To Information:-** Under RTI Act, the right to information is a right of citizens to access the information which is held by or under the control of any **public authority** and includes the right to— (i) **inspection** of work, documents, records; (ii) **taking notes, extracts or certified copies of documents or records**; (iii) taking **certified samples of material**; and (iv) **obtaining information in the form of diskettes, floppies, tapes, video cassettes or in any other electronic mode or through printouts where such information is stored in a computer or in any other device.**

The RTI has been a great tool to unearth number of scams during the last years. It enunciates the Gandhian ideals of the serving the last person in the democracy.

**Role of CPIO:-** The Constitution of India has established India as a Democratic Republic State. Democracy requires an informed citizenry and transparency of information which are vital to its functioning. Also, to contain corruption and to hold Governments and their instrumentalities accountable to the governed. On the other hand, revelation of information in actual practice is likely to conflict with other public interests including efficient operations of the Governments, optimum use of limited fiscal resources and the preservation of confidentiality of sensitive information. **To harmonise these conflicting interests while preserving the paramountcy of the democratic ideal, RTI Act was enacted in the year 2005.** The Central Public Information Officer (CPIO) has a crucial role in disseminating the information as well as securing the information held by him in consonance with the provisions contained in the RTI Act, 2005 and the Rules made thereunder. However, at times it is observed that the CPIOs attend RTI applications in panic mode. The law is very clear about the disposal of the RTI applications received by the CPIO. The only thing is that CPIO should act objectively. Following are practical solutions/ checklist and steps to attend an RTI application. The CPIOs may follow these steps in the sequence while disposing an RTI application.

**(A) Whether Application Fee under S. 6(1) has been paid?**

It has to be seen that whether the applicant had submitted the requisite fees or not. If yes, then only proceed further otherwise the application is not maintainable and is liable to be rejected on this sole ground. However, it should be remembered that applicants in BPL are not required to pay any fee for submission of an application as well as fee for the documents. Further, if the information can be accessed under any other law, then it has to be sought preferably under that law not under the RTI Act. For example- documents from courts are obtained in Court Fees Acts of different states.

**(B) Whether applicant is eligible to obtain information under the RTI Act?**

Section 3 of the RTI Act provides that RTI is available to the all citizens. Any person other than citizens is not entitled to information under this act. Any application filed by any person other than citizen is not maintainable and is liable to be rejected straight away without going into others facts of the matter. CPIO needs to satisfy himself that applicant is a Citizen of India.

**(C) Whether information sought falls under the definition of information provided under the RTI Act?**

The CPIO is required to ascertain whether the information sought falls under the definition of information provided under RTI Act. If the information sought is not covered under the definition of the information, then application is liable to be rejected at this stage

itself. There are catena of decisions of Hon'ble CIC, Hon'ble High Courts and Hon'ble Supreme Court of India in this regard.

**(D) Transfer of RTI application under S. 6(3):-**

The CPIO is then required to examine whether the information sought by the applicant is available with him and/ or more related to the functioning of his office. If the Answer is negative, the CPIO has to ascertain as to whom the information sought is more closely associated with. Then, She/he is required to transfer the application to the concerned Public Information Officer within 5 days of receipt of the application. Here it has to be remembered that the S. 6(3) of the RTI Act provides only about the transfer of the RTI application to a public authority not the Public Authorities. This implies that when the information sought by the applicant is available with multiple public authorities. The application is required to be disposed of by way of advising the applicant to submit separate RTI applications with the concerned authorities. (DoPT's OM No. 10/2/2008-IR dated 12.06.2008)

**(E) Third Party Information:-**

If CPIO intends to disclose an information supplied by a third party which the third party has treated as confidential, the CPIO, before taking a decision to disclose the information is required to invite the third party to make submission in the matter. At the same time, such third party has a right to make an appeal to the Departmental Appellate Authority against the decision of the CPIO under S. 19(2) of the Act and if not satisfied with the decision of the Departmental Appellate Authority, a second appeal to the concerned Information Commission. The CPIO cannot disclose such information unless the procedure prescribed in Section 11 of the RTI Act is completed. If the CPIO does not intend to disclose such information, compliance of the procedure prescribed in Section 11 is not required.

**(F) Supplying of Information: -**

1. If the information is available in the control of office of the CPIO, then the CPIO is required to ascertain whether information can be disseminated under the provisions of RTI Act. The answering CPIO should check whether the information sought or a part thereof is exempt from disclosure under Section 8 or Section 9 of the Act. Request in respect of the part of the application which is so exempt may be rejected and rest of the information should be provided immediately or after receipt of additional fees, as the case may be.

2. Where a request for information is rejected, it is mandatory requirement for the CPIO that she/ he should communicate to the person making the request— (i) the reasons for such rejection; (ii) the period within which an appeal against such rejection may be preferred; and (iii) the particulars of the authority to whom an appeal can be made.

3. If additional fee is required to be paid by the applicant as provided in the Fee and Cost Rules, the CPIO should inform the applicant: (i) the details of further fees required to be paid; (ii) the calculations made to arrive at the amount of fees asked for; (iii) the fact that the applicant has right to make appeal about the amount at fees so demanded; (iv) the particulars of the authority to whom such an appeal can be made; and (v) the time limit within which the appeal can be made.

4. DOP&T's O.M. No. 1/4/2009-IR dated 05.10.2009 inter alia, states that only such information can be supplied under the Act which already exists and is held by the public authority or held under the control of the public authority. The Public Information Officer is not supposed to create information; or to interpret information; or to solve the problems raised by the applicants; or to furnish replies to hypothetical questions.

5. S. 7(9) of the Act provides that information shall ordinarily be provided in the form in which it is sought unless it would disproportionately divert the resources of the public

authority or would be detrimental to the safety or preservation of the record in question. It should be remembered that public interest has got paramount importance in Indian democratic system. At times, not providing information also becomes a matter of public interest. The CPIO should weigh the matter accordingly.

**(G) Important Decisions:-** Here are some decisions which may guide the CPIOs while disposing the RTI applications received at their end.

S. No.	Decision and Issue discussed
1.	<p><b>Decision dated 12.04.2007 of Hon'ble CIC, New Delhi in the matter of K. Lall vs. M.K. Bagri (File no. CIC/AT/A/2007/00112):</b>  <i>The documents which are already available in public domain cannot be termed as "information" under Section 2(j) of the RTI Act, 2005. Section 2(j) of the RTI Act speaks of 'the right to information accessible under this Act which is held by or under the control of any public authority.....' The use of the words 'accessible under this Act'; 'held by' and 'under the control of' are crucial in this regard. The inference from the text of this subsection and, especially the three expressions quoted above, is that an information to which a citizen will have a right should be shown to be- a) an information which is accessible under the RTI Act and b) that is held or is under the control of a certain public authority. This should mean that unless information is exclusively held and controlled by a public authority, that information cannot be said to be information accessible under the RTI Act. Inferentially it would mean that once a certain information is placed in the public domain accessible to the citizens either freely, or on payment of a predetermined price, that information cannot be said to be 'held' or 'under the control of' the public authority and, <b>thus would cease to be an information accessible under the RTI Act."</b></i></p>
2.	<p><b>Hon'ble Supreme Court in Civil Appeal No.6454 of 2011 in the matter of Central Board of Secondary Education &amp; Anr. Vs. Aditya Bandopadhyay &amp; Ors.:-</b>  <i>"At this juncture, it is necessary to clear some misconceptions about the RTI Act. The RTI Act provides access to all information that is available and existing. This is clear from a combined reading of section 3 and the definitions of 'information' and 'right to information' under clauses (f) and (j) of section 2 of the Act. If a public authority has any information in the form of data or analysed data, or abstracts, or statistics, an applicant may access such information, subject to the exemptions in section 8 of the Act. But where the information sought is not a part of the record of a public authority, and where such information is not required to be maintained under any law or the rules or regulations of the public authority, the Act does not cast an obligation upon the public authority, to collect or collate such non available information and then furnish it to an applicant. A public authority is also not required to furnish information which require drawing of inferences and/or making of assumptions. It is also not required to provide 'advice' or 'opinion' to an applicant, nor required to obtain and furnish any 'opinion' or 'advice' to an applicant. The reference to 'opinion' or 'advice' in the definition of 'information' in section 2(f) of the Act, only refers to such material available in the records of the public authority. Many public authorities have, as a public relation exercise, provide advice, guidance and opinion to the citizens. But that is purely voluntary and should not be confused with any obligation under the RTI Act."</i></p>
3.	<p><b>Hon'ble CIC in the matter of Virchand A. Shah Vs. Central Excise; Appeal No. CIC/AT/A/2007/01298; Date of Decision: 18.06.2008 and Aakash Aggarwal Vs. Debts Recovery Tribunal; Appeal No. CIC/AT/A/2006/00446; Date of Decision: 18.12.2006:</b>  <i>"RTI Act cannot be invoked to demand and obtain from a public authority explanations, reasons, justifications and so on".</i></p>
4.	<p><b>Hon'ble High Court of Punjab &amp; Haryana, in its decision in LPA No. 145 of 2020 (O&amp;M) dated 25.01.2023:</b>  <i>The information which is between the employee and the employer and governed by service rules cannot be sought under RTI act, 2005.</i></p>
5.	<p><b>Hon'ble Supreme Court of India in the matter of Girish Ramchandra Deshpande v. Central Information Commission &amp; Ors.:-</b>  <i>The performance of an employee/officer in an organization is primarily a matter between the employee and the employer and normally those aspects are governed by the service rules which fall under the expression "personal information", the disclosure of which has no</i></p>

	<p>relationship to any public activity or public interest. On the other hand, the disclosure of which would cause unwarranted invasion of privacy of that individual. Of course, in a given case, if the Central Public Information Officer or the State Public Information Officer of the Appellate Authority is satisfied that the larger public interest justifies the disclosure of such information, appropriate orders could be passed but the petitioner cannot claim those details as a matter of right.</p>
6.	<p><b>Hon'ble CIC's Decision in the matter of Shankar Sharma &amp; others vs DGIT, File No. CIC/AT/A/2007/00007:-</b>  <i>The technical definition of 'investigation' one find in criminal law cannot be interpreted in the RTI Act. Investigation would mean all actions of law enforcement, disciplinary proceedings, enquiries, adjudication and so on. Logically, no investigation could be said to be complete unless it has reached a point where the final decision on the basis of that investigation is taken. It would be misnomer to hold that investigation in the matters such as this, the moment the investigating officer submits his report to the competent authority spells the end of investigation.</i></p> <p><b>Hon'ble CIC's Decision in the matter of KS Prasad vs SEBI, File No. CIC/AT/A/2007/00234:-</b>  <i>As soon as the investigation or the enquiry by a subordinate officer in civil and administrative matters comes to an end and the investigation report is submitted to a higher authority, it cannot be said to be the end of investigation, which can truly said to be concluded only with the decision by the competent authority.</i></p> <p><b>Hon'ble CIC's Decision dated 20.07.2020 in the matter of Abhijit Bhawal vs Ministry Of Environment &amp; Forests File No. CIC/MOENF/A/2019/157622:-</b>  <i>The term investigation in view of the above ratio, clearly indicates that the term "investigation" used in Section 8(1)(h) of the RTI Act requires a wider interpretation and shall be read as inclusive of enquiry conducted during disciplinary proceedings.</i></p>
7	<p><b>Hon'ble CIC's decision No. CIC/AB/A/2016/000337 dated 15.06.2017 in the matter of Shri Rakesh Kumar Vs. CPIO, Ordnance Factory Board, Kolkata:-</b>  <i>RTI Act is not the proper law for redressal of grievances.</i></p> <p><b>Hon'ble CIC's decision No. CIC/DS/A/2012/ 000906 dated 06.09.2012 in the matter of Sh. Triveni Prasad Bahuguna v. LIC of India, Lucknow:</b>  <i>The Appellant is informed that ... redressal of grievance does not fall within the ambit of the RTI Act rather it is up to the Appellant to approach the correct grievance redressal forum...".</i></p> <p><b>Hon'ble CIC's decision No. CIC/LS/A/2011/000982/BS/1786 dated 29.01.2013 in the matter of H. K. Bansal v. CPIO &amp; GM (OP), MTNL:</b>  <i>"The RTI Act is not the proper law for redressal of grievances/disputes"</i></p>
8.	<p><b>Hon'ble Delhi High Court in Writ Petition No. 7976/2020:-</b>  <i>This court is of the opinion that whenever information is sought under the RTI Act, the disclosure of interest in the information sought would be necessary.</i></p>

**(H) Conclusion:** - Since it has been the purpose of the Act to ensure maximum transparency and accountability in the system, the CPIO has the greatest responsibility for enforcement of the Act in practice. It is the duty of the CPIO to ascertain first that the fundamental necessities and the procedure laid down for an application has been fulfilled; then, to see whether disclosure of the information sought fulfils the aim of the Act as well as protects the right to privacy of the persons to whom any piece of information may closely be related. However, it should always be remembered that larger public interest outweighs any right of any person.

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## अधिकार और प्रभाव

By – Prince Meharchandani, Inspector  
CCU, CGST & CX (JZ), Jaipur

As GST Officers, we have a vital role to play in ensuring the compliance and enforcement of the GST laws and regulations in our country. We have been entrusted with various powers and responsibilities by the GST Act, which we should exercise with due diligence and integrity.

2. However, we may not always have a clear understanding of our capabilities or how to apply them efficiently. Learning the new acts/amendments/sections/rules can be challenging or difficult for us due to various factors such as limited resources, tight deadlines, heavy workload etc. In these situations, we may appreciate some advice or encouragement from our seniors, colleagues or subordinates.

3. I would like to share with you an example from our rich and ancient culture, which may help us to understand and appreciate our powers better. It is the story of Mahatma Gandhi, the Father of the Nation, who had many remarkable qualities such as non-violence, truthfulness, courage and leadership but did not boast or misuse them. He used his powers to fight for the freedom and justice of his country and people, and inspired many other world leaders and thinkers.

4. This story teaches us that we have to be humble and responsible with our powers, and use them for a noble cause and not for selfish or evil purposes. It also shows us that we have to be persistent and determined to overcome any obstacles or challenges that may come our way.

5. To join the department's wonderful initiative named "Gyan Sangrah", I also explored the entire CGST act and attempted to bring some useful knowledge on board. The purpose of this note is to identify the various significant and relevant sections/subsections or rules from the CGST Act from the perspective of a GST officer, and to suggest how we can apply them in an appropriate and efficient way. I trust that this note will assist us in improving our knowledge and skills, and also in motivating us to serve our country and maintain the GST system.

Sl No.	Section/ Subsection/ Rules of CGST Act	Description	Remarks
1.	Section 6(2)(a)	Cross empowerment	CGST officer while issuing order under CGST act is <b>also authorized to issue order under SGST/UTGST</b> act for SGST or UTGST amount.
2.	Section 6(2)(b)	Bar on initiation of proceedings	If proceeding has been initiated under SGST/UTGST on any subject matter then <b>no proceedings shall be initiated under CGST on same subject matter.</b>
3.	Section 32	Prohibition of unauthorized collection of tax	<b>Unregistered person shall not collect tax.</b>

4.	Section 33	Tax amount on invoice	Registered Person shall <b>indicate tax amount</b> on Invoice.
5.	Section 35(2)	Records by owner of warehouse & Transporter	Owner of warehouse or transporter <b>whether registered or not</b> shall maintain records as prescribed.
6.	Section 35(6)	Fails to account Goods or Services	Where Registered person fails to account for goods or services, <b>proper officer shall determine the tax payable as if such goods or services have been supplied.</b>
7.	Rule 56(6)	Storage of goods other then declared place	If goods are found to be stored other then declared place, <b>the Proper officer shall determine the tax payable as if such goods have been supplied.</b>
8.	Rule 56(10)	Maintaining of Book of accounts at other then declared place	If Book of Accounts/registers /documents are found to be stored at any premises other then specified in Certificate of Registration, <b>they shall be presumed to be maintained by the said registered person.</b>
9.	Rule 56(18)	Production of Book of Accounts on demand	Every registered person shall, <b>on demand, produce the books of accounts</b> which he is required to maintain under any law for the time being in force
10.	Rule 57 (1)	E-back up of records	Registered person shall <b>maintain proper electronic backup of records.</b>
11.	Proviso to Rule 87	Over the counter tax payment	In normal case, over the Counter payment by cash, cheque or demand draft through authorised banks for deposits up to 10,000/- per challan per tax period is allowed. However this restriction does not apply to deposit to be made during any investigation or enforcement activity or any ad hoc deposit.
12.	Section 67 (4)	Power to break open door	Officer authorized by the Joint Commissioner or above for search, <b>have the power to seal or break open the door of any premises or to break open any almirah, electronic devices, box, receptacle where access is denied</b>
13.	Section 72	Assistance from other department	Assistance may be sought from <b>Police, Railways, Customs, and those officers engaged in the collection of land revenue, including village officers, officers of State tax and officers of Union territory tax</b> for implementation of this Act.
14.	Rule 150	Assistance by police	<b>Assistance may be sought from the officer- in charge of the jurisdictional police station</b> as may

			be necessary in the discharge of his duties and the said officer-in-charge shall depute sufficient number of police officers for providing such assistance.
15.	Section 73(11)	Compulsory penalty	Penalty of 10% or 10 k whichever is higher, shall be payable where any amount of self-assessed tax or any amount collected as tax has not been paid within a period of thirty days from the due date of payment of such tax. <b>No relaxation in penalty, if amount paid within 30 days, shall be granted.</b>
16.	Section 75(12)	Direct recovery	Where any amount of self assessed tax or any amount of interest payable on such tax remains unpaid, the same shall be recovered directly under section 79 <b>without following notice &amp; order procedure U/s 73 and 74.</b>
17.	Section 75(13)	Bar on double penalty	Where any penalty is imposed under section 73 or section 74, <b>no penalty</b> for the same act or omission shall be imposed on the same person <b>under any other provision of this Act.</b>
18.	Section 76	Tax collected but not paid to Government (No time limit for SCN)	<b>No time limit for SCN</b> in case of tax collected but not paid to government, further penalty is also on higher side equal to tax amount.
19.	Section 81	Transfer of property to be void in certain cases	Sometimes person try to escape recovery proceedings by transferring its properties by way of sale, mortgage, exchange etc in favour of any other person. <b>Such transfer with the intention of defrauding the Government revenue is void.</b>
20.	Section 83 read with rule 159	Provisional attachment	After the initiation of proceeding, the Commissioner by Order in DRC-22, may attach provisionally, any property, including bank account in interest of government revenue. So at the initial stage of any proceedings property/bank account may be provisionally attached <b>without waiting for SCN or OIO, if it appears that defaulter may flee.</b>
21.	Section 88 (3) & Section 89	Liability of directors for default amount	Where tax, interest & penalty cannot be recovered from private company due to liquidation or any other reason than <b>Directors during the time of default shall be jointly &amp; severally liable.</b>
22.	Section 90	Liability of Partners	Where any firm is liable to pay any tax, interest or penalty, <b>the firm and each of the partners of the firm shall, jointly and severally, be liable for such payment.</b>

23.	Section 93	Liability after death	If person, liable to pay tax, interest, penalty, dies, if business is continued by legal representative or any other person than such <b>legal representative or any other person is liable</b> to pay tax or if business is discontinued than legal representative is liable to pay <b>from estate of the deceased.</b>
24.	Section 121	Non-appealable orders	Appeal cannot preferred against following orders:- <b>1. order of seizer or retention of book of accounts, 2. order sanctioning prosecution, 3. order of transfer of proceedings from one officer to another officer and 4. order passed under section 80 allowing payment of tax in installment.</b>
25.	Section 122 (1A)	Wide scope of Penalty by covering unregistered persons	This newly inserted sub section empower to levy penalty on persons which are not registered and are actual perpetrators and retains the benefit of specified offences or at whose instance such offence is conducted.
26.	Section 126(1)	No penalty for minor breaches	No penalty for <b>minor breaches or mistake in documentation</b> which is easily rectifiable
27.	1 <sup>st</sup> proviso to Section 129 (6)	Release of conveyance	Conveyance may be released on payment of penalty, <b>maximum upto 1 lac</b> , by transporter.
28.	3 <sup>rd</sup> proviso to section 130 (2)	Release of conveyance	The owner of the conveyance shall be given an option to pay in lieu of the confiscation of the conveyance a <b>fine equal to the tax payable</b> on the goods being transported
29.	Section 133	Liability of officer	If officer <b>wilfully discloses any information</b> or the contents of any return furnished under this Act or otherwise than in execution of his, he shall be punishable with <b>imprisonment for a term which may extend to six months</b> or with fine which may extend to twenty-five thousand rupees.
30.	Section 136	Relevancy of statements	Statements recorded under section 70 are relevant for the purpose of proving any prosecution for an offence.
31.	Section 144	Presumption as to documents	Where any document seized or otherwise is tendered by the prosecution <b>in evidence against taxpayer, court shall presume the truth of the contents of such document</b> and admit the document whether or not stamped, unless contrary is proved. Hence liability to prove is on taxpayer.

32.	Section 145 (1)	Admissibility as evidence	<b>Micro films, facsimile copies of documents and computer printouts as documents or information stored in electronic devices</b> shall be admissible in any proceedings as evidence.
33.	Section 150	Obligation to furnish information return.	<b>Information may be sought</b> from other departments/taxable person/persons in information return under this section.
34.	Section 151	Power to call for information	The Commissioner or an officer authorised by him may, by an order, <b>direct any person to furnish information</b> relating to any matter.
35.	Section 153	Taking assistance from an expert	Assistance may be sought from <b>experts. For eg. assistance from IT experts may be sought</b> for extracting information stored in computer or servers.
36.	Section 154	Power to take samples	<b>Samples of goods from the possession of any taxable person</b> , if necessary, may be taken and receipt is provided for same.
37.	Section 155	Burden of proof on Taxpayer for ITC	Where any person claims that he is eligible for input tax credit under this Act, <b>the burden of proving such claim shall lie on such person.</b>
38.	Section 157	Protection of action taken under this Act	No suit, prosecution or other legal proceedings <b>shall lie against any officer</b> under this Act <b>for anything which is done in good faith under this Act.</b>
39.	Section 160 (1)	Assessment proceedings, etc., not to be invalid on certain grounds	No assessment, re-assessment, adjudication, review, revision, appeal, rectification, notice, summons or other proceedings <b>shall be invalid or deemed to be invalid merely by reason of any mistake, defect or omission.</b>
40.	Section 163	Levy of fee	Wherever a <b>copy of any order or document is to be provided to any person on an application made by him</b> , there shall be paid fee as prescribed.

\* The information in this note is for educational purpose in "Gyan Sangrah" and the reader should exercise caution.

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