

मुख्य आयुक्तकार्यालय
OFFICE OF THE CHIEF COMMISSIONER
जीएसटी एवं केंद्रीय उत्पाद शुल्क (जयपुर परिक्षेत्र), जयपुर
CGST & CENTRAL EXCISE (JAIPUR ZONE), JAIPUR

F.No. GCCO/PQ/131/2022-Legal

Date: 16.12.2022

To,

The Commissioner (GST – Inv.),
GST-Investigation Wing,
Central Board of Indirect Taxes & Customs,
New Delhi.

Sir,

Subject: Provisionally admitted RS PQ DY No. S4517 for 22.12.2022 on “GST on Shrimp Processors” – reg.

Please refer to your e-mail dated 15.12.2022 on the above cited subject. In this connection, the required information in prescribed format is as under:

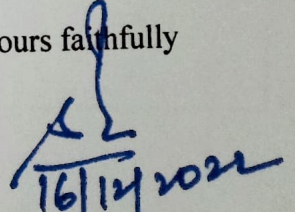
Para (b) to (d): It is submitted that no such case of GST evasion against Shrimp Processors has been booked and no such issue has been pointed out by the Audit in this Zone during the period 2017-18 (from 01.07.2017) to 2022-23 (upto Nov. 2022).

For para (c) and (d) information in the prescribed format is as under:-

Details of GST cases booked for job work undertaken by Shrimp processors demanding GST @ 18 per cent

Period	No. of cases booked	Amt. of detection (in Cr.)	Recovery/ Realisation (in Cr.)	Remarks (Arrest, status of case, etc)
2017-18 (from 01.07.2017)	Nil	Nil	Nil	Nil
2018-19	Nil	Nil	Nil	Nil
2019-20	Nil	Nil	Nil	Nil
2020-21	Nil	Nil	Nil	Nil
2021-22	Nil	Nil	Nil	Nil
2022-23 (upto Nov. 2022)	Nil	Nil	Nil	Nil

Yours faithfully


(Shashi Panwar)
Joint Commissioner
CCO Jaipur

Provisionally admitted RS PQ DY No. S4517 for 22.12.2022 on " GST on Shrimp Processors"

From : GST-INVESTIGATION WING (CBIC) <gstinv-cbic@gov.in>

Thu, Dec 15, 2022 05:48 PM

Subject : Provisionally admitted RS PQ DY No. S4517 for 22.12.2022 on " GST on Shrimp Processors"

1 attachment

To : CCU CGST Ahmedabad Zone <ccu-cexamd@nic.in>, PCCO, Central Taxes, Bengaluru Zone <ccbz-excise@nic.in>, CCU CGST Bhopal Zone <ccu-cexbpl@nic.in>, CCU CGST Bhubaneswar Zone <ccu-cexbbr@nic.in>, CCU CGST Chandigarh Zone <ccu-cexchd@nic.in>, Pr CCO CHENNAI GST ZONE <ccu-cexchn@nic.in>, CC Office, Cochin <cccocoin@excise.nic.in>, CCU CGST Delhi Zone <ccu-cexdel@nic.in>, Chief Commissioners Office Hyderabad <ccu-cexhyd@nic.in>, CCU CGST Jaipur Zone <ccu-cexjpr@nic.in>, CCU CGST Kolkata Zone <ccu-cexkoa@nic.in>, CCU CGST Lucknow Zone <ccu-cexlko@nic.in>, CCU CGST Meerut Zone <ccu-cexmeerut@nic.in>, CCU CGST Mumbai Zone <ccu-cexmum1@nic.in>, CCU CGST Nagpur Zone <ccu-cexngpr@nic.in>, CCU CGST Panchkula Zone <ccu-gstpk@nic.in>, CCU CGST Pune Zone <ccu-cexpune@nic.in>, CCU CGST Ranchi Zone <ccu-cexranchi@nic.in>, CCO SHILLONG <ccshillo@nic.in>, CCU CGST Vadodara Zone <ccu-cexvdr@nic.in>, CCU CGST GST CEX CUSTOMS Visakhapatnam Zone <ccu-cexvzg@nic.in>, DGGI HQRS POLICY <dggihq-policy@gov.in>, CCU CGST Guwahati <cco-cgstguwahati@gov.in>, CCU CGST Thiruvananthapuram Zone <ccu-cexcok@nic.in>, ChiefCommissionersUnitCentralExciseShillong <ccu-cexshlng@nic.in>, Kochi commissionerate <cexcochi@excise.nic.in>, CCO SHILLONG <ccshillo@excise.nic.in>

Sir,

Provisionally admitted RS PQ DY No. S4517 for 22.12.2022 on " **GST on Shrimp Processors**" is attached. The text of the question is reproduced here as under:

" GST on shrimp processors"

- (a) whether it is a fact that applicable GST rate for the job work undertaken by the shrimp processors is @ 5 per cent ;
 (b) whether GST audit has accepted 5 per cent rate for the shrimp processors;
 (c) whether some of the GST officials have taken the stand now that the applicable GST rate for job work undertaken by Shrimp processors is 18 per cent ; and
 (d) if so, the details thereof for charging higher rates?"

2. In this regard, it is requested to **send inputs on para (b) to (d) of the above stated question.** Further, for para (c) and (d) reply may be sent on following format:

Details of GST cases booked for job work undertaken by Shrimp processors demanding GST @ 18 per cent

Period	No. of cases booked	Amt. of detection (In Cr.)	Recovery/Realisation (In Cr.)	Remarks (Arrest, status of case, etc)
2017-18 (from 1.7.2017)				
2018-19				
2019-20				
2020-21				
2021-22				
2022-23 (upto Nov. 2022)				

The above information may please be provided **by 16.12.2022 (1700 Hrs.)** at gstinv-cbic@gov.in in **WORD FILE/ EXCEL SHEET.**