

Subject: Information sought under the Right to Information Act, 2005

Reference: Show Cause Notice (SCN) issued to [REDACTED]

Dear Sir/Madam,

With reference to the above-mentioned Show Cause Notice, please provide the following information under the RTI Act, 2005:

Please provide a certified copy of the Alert Circular No 01/2024-25/POL issued by the Directorate General of Goods & Services Tax Intelligence (DGGI), Hqrs, New Delhi, which is mentioned as the primary relied-upon document (RUD-1) in the said Show Cause Notice.

Information Sought :

Please provide the total number of taxpayers falling under the jurisdiction of CGST Range-VI, Jaipur, who have been issued similar Show Cause Notices based on the aforementioned Alert Circular regarding GST on services from M/s. Facebook Ireland Ltd.

Please provide information and certified copies of any trade notices, circulars, or public awareness campaigns issued by the CGST Jaipur Zone between July 1, 2017, and March 31, 2020, that specifically educated taxpayers about their liability to pay GST under RCM on advertisement services received from foreign-based social media companies like Facebook.

Please provide a copy of any internal guidelines or instructions that direct the invocation of Section 74 of the CGST Act (which pertains to fraud) in all cases arising from this specific Alert Circular, especially for cases involving small tax amounts.

As per the notice, the data of taxpayers was provided by M/s. Facebook. Please provide the date on which this data was officially received by your office from the DGGI.

Information Provided:

With reference to the information sought by you in your above mentioned RTI application, the para wise reply in respect of CPIO, O/o The Chief Commissioner, CGST & Central Excise (Jaipur Zone), Jaipur is as under:-

“Para 3: As per the records available in this office, the information sought for may be treated as Nil.

Para 4: No such internal guidelines or instructions exist/ have been issued. The alert circular received from DGGI was forwarded to all CGST Commissionerates for taking necessary action to protect the interests of Government revenue.

Para 5: The Alert Circular was received on 29.07.2024 from DGGI.”