



केन्द्रीय कर के प्रधान आयुक्त का कार्यालय  
OFFICE OF THE PRINCIPAL COMMISSIONER OF CENTRAL TAX,  
विशाखापट्टणम केन्द्रीय वस्तु एवं सेवाकर आयुक्तालय  
VISAKHAPATNAM CENTRAL GST COMMISSIONERATE,  
पतन क्षेत्र, विशाखापट्टणम-35  
Port Area, Visakhapatnam-35



C.No. IV/16/17/2021-22-RTI

Date: 23.12.2021

**Order-in-Appeal No.07/2021-22**

(Under the Right to Information Act, 2005)

(Order passed by Shri Ravi Kiran Edara, First Appellate Authority/ Additional Commissioner of Central Tax, Visakhapatnam Central GST Commissionerate, Visakhapatnam)

**प्रस्तावना/PREAMBLE**

1. यह आदेश आर.टी.आई अधिनियम 2005 की धारा 19 के अंतर्गत जारी किया गया है।

*This Order-in-Appeal is issued under Section 19 of the Right to Information Act, 2005.*

2. यदि आप इस आदेश से संतुष्ट न हो, तो आप केन्द्रीय सूचना आयोग, पुराने जेएनयू कैंपस, ब्लॉक 4, 5वीं मंजिल, नई दिल्ली -110067 के सम्मुख आर.टी.आई अधिनियम, 2005 की धारा 19 की उप-धारा (3) के अंतर्गत एक अपील दायर कर सकते हैं।

*An appeal against the Order can be preferred to the Central Information Commission, Old JNU Campus, Block 4, 5<sup>th</sup> Floor, New Delhi-110067 under Sub-section(3) of Section 19 of the Right to Information Act, 2005.*

3. इस आदेश की प्राप्ति की तारीख से 90 दिनों के भीतर अपील दायर किया जाना चाहिए।

*An Appeal against this order must be filed within 90 days from the date of receipt of this order.*

4. कृपया अपील की प्रक्रिया से संबंधित अधिक जानकारी के लिए : <http://cic.gov.in> में देखें।

*For further information regarding procedure of appeals, please visit, <http://cbic.gov.in>.*

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Sub: Right to Information Act, 2005- Appeal filed by Shri Kamalakar under Section 19(1) of the RTI Act, 2005 – Communication of order – Regarding.

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This is an appeal filed under Section 19(1) of the RTI Act, 2005 by Shri Kamalakar (herein after referred to as the "Appellant"), vide No.CECVZ/A/E/21/00004 dated 25.11.2021 against the reply given by the CPIO /Deputy Commissioner of Central Tax, South CGST Division, Visakhapatnam expressing dissatisfaction in respect of information provided by the above said CPIO for RTI application CECVZ/R/T/21/00047 dtd.17.11.2021.

**BRIEF FACTS OF THE CASE:**

2. Earlier, the appellant filed an RTI application dated 17.11.2021 with the CPIO, Hqrs, Central GST Commissionerate, Visakhapatnam; the RTI application was transferred under Section 6(3) of the RTI Act, 2005 to CPIO / Deputy Commissioner of Central Tax, South CGST Division of the Commissionerate as the information sought for was pertaining to a unit mapped under the jurisdiction of South CGST Division.

The information sought in the application is regarding

" i) Vasudha Pharma Chem Unit 4 Visakhapatnam GST number and from which year onwards they are paying GST for pellets manufacturing unit and Relevant data

ii)List of units for which following GST numbers were allotted and other relevant data and from which year onwards they are paying gst etc details."

3. The CPIO / Deputy Commissioner of Central Tax, South CGST Division vide their letter C.No. V/30/13/2020-RTI dated 08.12.2021 replied to the applicant as below:

"The details of the GSTINs mentioned in the RTI application are submitted as under:

GSTIN	LEGAL NAME	E-MAIL ADDRESS	PRINCIPAL PLACE OF BUSINESS	CONSTITUTION OF BUSINESS	NATURE OF BUSINESS
37AAACV9857 D4ZW	VASUD HA PHARM A CHEM LIMITE D	<a href="mailto:salestax@vasudhapharma.com">salestax@vasudhapharma.com</a>	PLOT NO.24,24A AND 24B, AP SEZ Denotified Area, Atchutapur am, Visakhapat nam, Visakhapat nam 531011	Public Limited Company	Export, Factory/ Manufac turing, Receptient of goods or Services
37AAACV9857 D5ZV	VASUD HA PHARM A CHEM LIMITE D	<a href="mailto:salestax@vasudhapharma.com">salestax@vasudhapharma.com</a>	PLOT NO.1, J.N.PHARM A City, Parwada, Thanam Village, Visakhapat nam, Visakhapat nam 531019	Public Limited Company	Export, Factory/ Manufac turing, Receptient of goods or Services
37AAACV9857 D6ZU	VASUD HA PHARM A CHEM LIMITE D	<a href="mailto:salestax@vasudhapharma.com">salestax@vasudhapharma.com</a>	PLOT NO.184, Industrial Park, Parwada, Visakhapat nam, Visakhapat nam 531021	Public Limited Company	Warehouse/ Depo t
37AAACV9857 D1ZZ	VASUD HA PHARM A CHEM LIMITE D	<a href="mailto:salestax@vasudhapharma.com">salestax@vasudhapharma.com</a>	PLOT NO.79, J.N.PHARM A City, Parwada, Thanam Village, Visakhapat nam, Visakhapat nam 531021	Public Limited Company	Export, Factory/ Manufac turing, Receptient of goods or Services



37AAACV9857 D2ZY	VASUD HA PHARM A CHEM LIMITE D	<a href="mailto:salestax@vasudhapharma.com">salestax@vasudhapharma.com</a>	R AND D BUILDING, Commercial Hub, Road No.13, J.N.Pharma City, Parwada, Visakhapat nam, Andhra Pradesh 531019	Public Limited Company	Manufacturing
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Two GSTIN Nos. mentioned in the application starting with state code 36 belongs to Telangana State and the details of those units not available with this office. All the units are registered with the legal name VASUDHA PHARMA CHEM LIMITED, but no mention of unit no.

All the units have taken the GST registrations with effect from 01.07.2017 and since then discharging their GST liabilities."

4. However, the applicant was aggrieved and expressed that the information given by CPIO/Deputy Commissioner of Central Tax, South CGST Division was incomplete, misleading or false information and submitted the following points of appeal:

"Visakhapatnam is a small city you have how many offices in it. Send required data not transferring from your office to some other office where I will not get any reply in time. Get the data from your concerned office and reply me sir"

#### DISCUSSIONS AND FINDINGS:

5. I have carefully gone through the appellant's RTI application dated 17.11.2021 and the appeal filed dated 25.11.2021.

6. The replies provided by the CPIO/Deputy Commissioner of Central Tax, South CGST Division are examined.

I find that the information provided by the CPIO/Deputy Commissioner of Central Tax, South CGST Division is complete and there is no misleading or false information and with regard to transfer of RTI application, it may not be questioned as there is a nominated CPIO in the Division concerned (the details of unit sought for in the RTI application falls under the jurisdiction of South CGST Division).

With respect to information regarding i) Vasudha Pharma Chem Unit 4 Visakhapatnam GST number and from which year onwards they are paying GST for pellets manufacturing unit and Relevant data,

the CPIO/Deputy Commissioner of Central Tax, South CGST Division has replied that "no mention of unit no. All the units have taken the GST registrations with effect from 01.07.2017 and since then discharging their GST liabilities."

With respect to information regarding ii) List of units for which following GST numbers were allotted and other relevant data and from which year onwards they are paying gst etc details,

the CPIO/Deputy Commissioner of Central Tax, South CGST Division has replied vide the above mentioned table consisting of details GSTIN, Legal Name, e-mail id, Principal Place of Business, Constitution of Business & Nature of Business.

I find that the information provided is complete and there is no more information to be disclosed. Further, it is to state that the details of Returns filing status is available in the public domain, gst portal, gst.gov.in. The details of any GST taxpayer and their GST returns filing status can be searched if either the GSTIN/UIN or PAN or Temporary ID details are known.

7. In view of the above findings, I proceed to pass the following order.

**ORDER**

The appeal filed by the appellant Shri Kamalakar under Section 19(1) of the RTI Act, 2005, vide Appeal Registration Number CECVZ/A/E/21/00004 dated 25.11.2021, is disposed off as per above remarks under RTI Act, 2005.



(RAVI KIRAN EDARA)  
ADDITIONAL COMMISSIONER  
FIRST APPELLATE AUTHORITY

To,  
Shri Kamalakar  
Door No.4-43/4/3/5,  
Venkatadri Gardens, Venkatapuram,  
Gopalapatnam, Visakhapatnam-530029.

Copy submitted to:

The Principal Commissioner of Central Tax, CGST Commissionerate, GST Bhavan, Visakhapatnam - 530 035.

Copy to

1. The CPIO/Deputy Commissioner of Central Tax, South CGST Division, Visakhapatnam.
2. The Superintendent (Systems) - for uploading into Departmental Website.