



केन्द्रीय कर के प्रधान आयुक्त का कार्यालय
OFFICE OF THE PRINCIPAL COMMISSIONER OF CENTRAL TAX,
विशाखापट्टणम केन्द्रीय वस्तु एवं सेवाकरआयुक्तालय
VISAKHAPATNAM CENTRAL GST COMMISSIONERATE,
पत्तन क्षेत्र, विशाखापट्टणम35-
Port Area, Visakhapatnam-35



C.No. IV/16/26/2021-22-RTI

Date:- 01.02.2022

Order-in-Appeal No.09/2021-22
(Under the Right to Information Act, 2005)

(Order passed by Shri R V Pradhamesh Bhanu, First Appellate Authority/ Joint 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 केंद्रीय 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, 5th 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>.

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

This is an appeal filed under Section 19(1) of the RTI Act, 2005 by Ms. Lokahitam Mama Karaneeyam (herein after referred to as the "Appellant") vide CECVZ/A/E/22/00001 dtd. 05.01.2022 against the reply given for their RTI application CECVZ/R/T/21/00051 dated 02.12.2021 by the CPIO/Deputy Commissioner of Central Tax, Visakhapatnam CGST Commissionerate, Visakhapatnam, being aggrieved in respect of the information provided by the above said CPIO.

BRIEF FACTS OF THE CASE:

2. Earlier, the appellant filed an RTI application vide CECVZ/R/T/21/00051 dated 02.12.2021 with the CPIO, Hqrs, Visakhapatnam Central GST Commissionerate, Visakhapatnam. The RTI application was replied by the CPIO/Deputy Commissioner of Central Tax, Visakhapatnam CGST Commissionerate, Visakhapatnam.

The information sought in the application is as below:

"1. IT IS NEED OF THE HOUR TO SEEK INFORMATION AT THIS JUNCTURE OF COVID 19 PANDEMIC VAST ERUPTION TO BOOST UP THE NATIONAL GDP ON GST

UNREGISTERED FIRMS AND SERVICES WHICH MIRRORED THE PROFESSIONAL INTELLIGENTSIA IN THE NATIONAL SPHERE. SEEKING DETAILS AS STATE-WISE, DISTRICT-WISE, OFFICE-WISE OF NOT HAVING GST REGISTRATION UNDER SECTION 6.1. OR 6.3. OF RIGHT TO INFORMATION ACT, 2005.

2. IT IS HIGHTIME TO SEEK INFORMATION AT THIS JUNCTURE OF THE COVID 19 PANDEMIC VAST ERUPTION TO BOOST UP THE NATIONAL GDP ON HOW MANY AMOUNTS OF PENALTIES IMPOSED ON GST UNREGISTERED FIRMS AND SERVICES ETC WHICH MIRRORED THE PROFESSIONAL INTELLIGENTSIA IN THE NATIONAL SPHERE. SEEKING DETAILS AS STATE-WISE, DISTRICT-WISE, OFFICE-WISE OF PENALTIES IMPOSED ON NOT HAVING GST REGISTRATION UNDER SECTION 6.1. OR 6.3. OF RIGHT TO INFORMATION ACT, 2005.

3. IT IS NEED OF THE HOUR TO SEEK INFORMATION AT THIS JUNCTURE OF COVID 19 PANDEMIC VAST ERUPTION TO BOOST UP THE NATIONAL GDP ON NON-SUBMISSION OF GST INVOICES FIRMS AND SERVICES WHICH MARK OF PROFESSIONAL INTELLIGENTSIA IN NATIONAL SPHERE. SEEKING DETAILS AS STATE-WISE, DISTRICT-WISE, OFFICE-WISE OF NON-SUBMISSION OF GST INVOICES FIRMS AND SERVICES ETC. UNDER SECTION 6.1. OR 6.3. OF RIGHT TO INFORMATION ACT, 2005.

4. IT IS HIGHTIME TO SEEK INFORMATION AT THIS JUNCTURE OF THE COVID 19 PANDEMIC VAST ERUPTION TO BOOST UP THE NATIONAL GDP ON HOW MANY AMOUNTS OF PENALTIES ARE IMPOSED ON INCORRECT INVOICING OF GST FIRMS AND SERVICES ETC. WHICH MARK OF PROFESSIONAL INTELLIGENTSIA IN THE NATIONAL SPHERE. SEEKING DETAILS AS STATE-WISE, DISTRICT-WISE, OFFICE-WISE OF HOW MANY AMOUNTS OF PENALTIES WERE IMPOSED AND RECOVERED ON INCORRECT INVOICING GST UNDER SECTION 6.1. OR 6.3. OF RIGHT TO INFORMATION ACT, 2005.

5. IT IS NEED OF THE HOUR TO SEEK INFORMATION AT THIS JUNCTURE OF COVID 19 PANDEMIC VAST ERUPTION TO BOOST UP THE NATIONAL GDP ON NON SUBMISSION OF RETURNS OF GST FIRMS AND SERVICES ETC. WHICH MIRRORED THE PROFESSIONAL INTELLIGENTSIA IN THE NATION SPHERE. SEEKING DETAILS AS STATE-WISE, DISTRICT-WISE, OFFICE-WISE OF HOW MANY OF AMOUNTS OF PENALTIES IMPOSED ON NON SUBMISSION OF RETURNS OF GST FIRMS AND SERVICES ETC. UNDER SECTION 6.1. OR 6.3. OF RIGHT TO INFORMATION ACT, 2005.

6. IT IS HIGHTIME TO SEEK INFORMATION AT THIS JUNCTURE OF THE COVID 19 PANDEMIC VAST ERUPTION TO BOOST UP THE NATIONAL GDP ON INTENTIONALLY CHOOSING WRONG COMPOSITION GST FIRMS AND SERVICES ETC. WHICH MIRRORED THE PROFESSIONAL INTELLIGENTSIA IN THE NATION SPHERE. SEEKING DETAILS AS STATE-WISE, DISTRICT-WISE, OFFICE-WISE OF HOW MANY AMOUNTS OF PENALTIES IMPOSED ON INTENTIONALLY WRONG COMPOSITION GST FIRMS AND SERVICES ETC. UNDER SECTION 6.1. OR 6.3. OF RIGHT TO INFORMATION ACT, 2005.”

3. The CPIO / Deputy Commissioner of Central Tax, Visakhapatnam CGST Commissionerate vide their letter dated 24.12.2021 replied to the applicant as below:

“The information sought vide the above application in relation to Visakhapatnam CGST Commissionerate is furnished point wise as under.

Point No.1 and 2:- In GST regime, tax payment is based on self assessment by the assessee. The data related to firms not taking GST registration is not maintained as such. The same will be acted upon as and when there is any violation of provisions that is known to the department.

Point No.3:- Firms upload GST invoices in GSTR-1 returns. As it is self assessment, the department has no control on invoices that the taxpayers upload in GSTR-1 returns.

Point No.4:- It is not clear what applicant meant by incorrect invoicing as there is no provision for submitting such invoices.

Point No.5:- Applicant did not specify the period for which the details, of firms that did not submit/file GST returns, are needed. Providing entire data will disproportionately divert the resources of relevant public authority.

Point No.6:- It is not clear what applicant meant by wrong composition. The composition scheme is voluntary and self assessment scheme under GST.”

4. However, the applicant being aggrieved and expressed that the information provided by the CPIO/Deputy Commissioner of Central Tax, Visakhapatnam CGST Commissionerate, Visakhapatnam was incomplete, misleading or false and filed appeal bearing the text as below:-

“IT IS NEED OF THE HOUR TO SEEK INFORMATION AT THIS JUNCTURE OF COVID 19 PANDEMIC VAST ERUPTION IN OMICRON VARIANT TO BOOST UP THE NATIONAL GDP ON GST UNREGISTERED FIRMS AND SERVICES UNFDR THE VEIL OF THE PROFESSIONAL INTELLIGENTSIA IN THE NATIONAL SPHERE.

Kanpur Issue is an example, similar industries and units and individuals are everywhere in the country with the knowledge of the concerned enforcement authorities. It is the biggest seizure in the history of Central Board Of Direct Taxes, Rs 257 crore cash was recovered from the residence , factory of businessman Piyush Jain Details Recovery of Item With GST Of 28% Plus Cess From Pan Masala Company.

IN EVERYWHERE SUCH TAX EVADORS FOUND DUE TO THE UNRIGHTEOUS DUTIES OF THE PERSONNEL CONCERNED.

WHY DON'T WE SEEK LEGAL ACTION AGAINST THE FALSE INFORMATION PROVIDERS UNDER Section 201 in The Indian Penal Code.

WHY WE MIGHT NOT SEEKING INITIATE PROVISION OF SECTION 124 D AGASINST THE OFFENDERS WHO WERE THE SPEED BREAKERS OF THE NATION'S DEVELOPMENT AND IT WAS CRYSTAL CLEAR THAT BY THEIR STYLE OF FUNCTIONING ONLY WE ARE IN THE DEVELOPING COUNTRIES INDEX ON THE GLOBE. AT THIS JUNCTURE WE ARE CELEBRATING AZADI KA AMRIT MAHOSTAV CELEBRATIONS TO REMEMBERING AND DISPLAYING THE SUCCESS STORIES OF THE RIGHTEOUS DUTIED PERSONNEL.

It is hightime to submits that it is the first in Nation as unearthing vast illegal amounts . It was mirrored the style of functioning of the department.

It was self explanatory that the personnel concerned failed to do thier righteous duties with their designation and cadre.

It was crystal clear that by their unrighteous duties of the personnel concerned why should we think that they knows very well that who were the tax evadors, who are doing business without registering with GST ACT.

WHY DON'T WE SEEKING ACTION AGAINST THE GUILTY PERSONS AS who believes that he or she has been given incomplete, misleading or false information under SECTION 18 OF RTI Act.

WHY DON'T WE SEEK LEGAL ACTION AGAINST THE FALSE INFORMATION PROVIDERS UNDER Section 201 in The Indian Penal Code.

It was crystal clear that earlier only below one crore income tax payers number raised to about six crores due to your efficiency and righteous duty. We have to honour the genuine tax payers and you are the birth cause of the term evasion and made the businessmen as traitors. It is hightime to submits that by the genuine tax payers only our nation's financial growth graph in a high peak despite Covid19 or Omicron virus vast eruction.

UNITE PARTIES BY NOT TO CONTESTING IN JUDICIAL PROCESS IS BASIC MEANING OF ARBITRATION.”

DISCUSSIONS AND FINDINGS:

5. I have carefully gone through the appellants RTI application dated 02.12.2021 and the appeal filed dated 05.01.2022.

6. The replies provided by the CPIO/Deputy Commissioner of Central Tax, Visakhapatnam CGST Commissionerate are examined. The appellant in her application has nowhere stated where the information has not been provided by the CPIO. It is a known fact that CPIO can only provide the information he has and cannot generate new query for the sake of the RTI request. The concurrent reading of RTI application, the CPIO's reply and the subsequent appeal thereof, nowhere points to any lapse on the part of the CPIO. The

appellant's appeal seems to be more generic and not raising any specific requests of information. Hence, the information furnished by CPIO/Deputy Commissioner of Central Tax, Visakhapatnam CGST Commissionerate is found to be proper.

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

ORDER

The appeal dated 05.01.2022 filed by the appellant Ms. Lokahitam Mama Karaneeyam under Section 19(1) of the RTI Act, 2005, is disposed off as per above remarks under RTI Act, 2005.

RVP
1/2/22

(R V PRADHAMESH BHANU)
JOINT COMMISSIONER
FIRST APPELLATE AUTHORITY

To,
11-85, SHASTRY BHAWAN, VASUDAA LAW CHAMBERS, LOKAHITAM MAMA
KARANEEYAM, KOTHAVALASA, Pin: 535183

Copy submitted to:

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

~~Copy to:~~

✓ The Superintendent (Systems) - for uploading into Departmental Website.