

**PARTICULARS REQUIRED TO BE PUBLISHED
UNDER SECTION 4(1)(b) OF RIGHT TO INFORMATION ACT
2005.**

(I) ORGANISATION, FUNCTIONS AND DUTIES.

1. Name of the Organisation: C.G.S.T and CX, Nashik Commissionerate

2. Jurisdiction: Office of the Commissioner, Nashik Commissionerate is situated at Office of the Commissioner, C.G.S.T & CX Headquarters, Plot No `55, P-34, Jaishtha & Vaishakha, CIDCO, Nashik – 422008

The jurisdiction of CGST & CX, Commissionerate comprises of Five (5) Divisions namely :-

- i) Ahmednagar Division
- ii) Dhule Division
- iii) Jalgaon Division
- iv) Nashik-I Division
- v) Nashik-II Division

3. Functions & Duties: -

The primary and the main function of the organization is to collect Goods & Service Tax & CX Duty.

Besides, different kinds of Cess are also collected for the Exchequer.

Collection of Taxes is ensured by close monitoring, Preventive Checks and E-Way Bill verification from time to time.

The Department has separate Legal Wing to deal with Litigations in Court and Tribunals.

The collection of Taxes and monitoring of the Tax Payers is done at the filed level by the Officers at the Range Offices, which is the

basic unit of the CBIC. The CGST & CX, Range Offices are headed by the Superintendents and assisted by Inspectors.

The Range Officers reports to the Deputy / Assistant Commissioner, CGST & CX who is the head of the CGST & CX, Division.

□ At Commissionerate level, the Commissioner of CGST & CX, Nashik is assisted by Joint Commissioners and Deputy Commissioner/ Assistant Commissioners besides Superintendents & Inspectors. He is also assisted in the Administration, Estt, Accounts & Vigilance Accounts matters by Joint Commissioner (Admn)/Asst Commissioner (Admn), the Admin Officer, EA, TA etc. All the Officers assisting the Commissioner have work areas which is clearly defined.

POWERS AND DUTIES OF OFFICERS AND EMPLOYEES [Section 4(1)(b)(ii)]

The cadre wise powers and duties are listed below:

1. Commissioner of CGST & CX:-

The Commissioner is the Head of the Commissionerate. He/She has both Executive and Quasi- judicial powers. He/She ensure the collection of targeted revenue every year and reports to the Chief Commissioner. The Commissionerate is subject to Inspection by the CBEC/CBIC, Chief Commissioner, Directorate of Inspection and Accountant General. The Commissioner of CGST & CX exercises the Powers conferred upon him in the proper functioning of the Commissionerate.

2. Joint Commissioner of CGST & CX.

Two Officer in the rank of Joint Commissioners of CGST & CX are deployed in Nashik Commissionerate. They adjudicate all cases falling under the adjudicating powers of the Joint Commissioner. In addition, they supervise and control the Sections that report to her/ him.

a) Establishment, Administration & Stores Section :

This section is headed by an administrative Officer (Group "B Gazetted).

AO (Hqrs) reports to the Asst Commissioner (Admn). This section is responsible

for maintenance of Disposition list of staff, other administrative matters and

maintenance of Stationery and stores. The Administrative Officer is assisted by Executive Assistant, Senior Tax Assistants in carrying out the day to day activities.

b) Confidential & Vigilance Section:

The vigilance and confidential section is headed by a Superintendent and assisted Inspectors.

This Section investigates all the complaints against officers. In respect of confidential matters, this section is primarily responsible for the maintenance of confidential records viz. Annual Immovable Property Return and of Group B Officers of the Nashik Commissionerate.

c)Accounts Section:

This section is headed by an Assistant Chief Accounts Officer (ACAO) / Administrative Officer (Group "B Gazetted). This section is responsible for preparation of Pay bills, disbursement of pay, all kinds of allowances,

maintenance of Service Book, Settlement of claims like medical, Tour T.A, Tuition Fee etc., Settlement of pension / group insurance, on superannuation/VRS etc. The Administrative Officer is assisted by Executive Assistant / Senior Tax Assistant and Tax Assistants. The ACAO reports to the Assistant Commissioner (Admn). This section is responsible for the entire Expenditure Budget of this Commissionerate. This section is also responsible for maintaining of Account of

GPF Subscription and Withdrawal, House Building Allowance, Motor Cycle Advance and all the long term advances. That is, the accounts include both administrative accounts as well as tax

receipts. The ACAO is responsible for proper deployment of funds, control of expenditure and periodical reports to principal Accounts Officer, New Delhi. He shall coordinate with the local pay and Accounts Officer for pre audit and post audit of receipts and expenditure.

d)Computer Section:

This section is responsible for optimum deployment of Computers, Printers and Network, Internet Connectivity and also maintains an official website. <http://gstnashik.gov.in>

e)Welfare Section:

This Section is responsible for welfare matters of staff. For the welfare of the staff, Education scholarship on merit is recommended for the children of the staff. Financial aid is enabled in case of demise of staff while in service. The balance of Medical reimbursement claim which is not given by CGHS and is eligible for sanction is allowed from Welfare fund.

i) Hindi Cell:

This cell is headed by an Senior Hindi Translator and is responsible for translation of official documents from Hindi to English & vice-versa. It organises OLIC meetings once in a quarter, Hindi Workshop, Hindi Week & Hindi Day Celebration. Periodical reports are prepared and sent. In addition, it imparts Hindi Training to the officers and employees and also publishes magazine & Help in providing Literature by maintaining good library and daily Hindi news Papers.

f) Preventive Section:

This section is responsible for gathering intelligence/information from various sources with regard to evasion of Goods & Service Tax and CX Duty, investigates the cases of such evasion to its logical conclusion. Evasion includes non – payment/short payment on account of misuse of exemption, clandestine removals,

undervaluation, misuse of Input Tax Credit etc. On due authorization, the Preventive Officers are empowered to search premises and persons and issue summons for appearance of persons and production of documents. The Section is headed by a Deputy / Assistant Commissioner and Seven (7) Groups in Hqrs and three Preventive Groups in the Divisions of Ahmednagar, Dhule & Jalgaon.

The Preventive Groups are headed by a Superintendent and assisted by Inspectors. The Preventive Groups visit units by surprise, check the records and registers maintained at the factory, and bring to book the evasion of GST & CX, cases of fake invoices etc if any. The Investigation Report and draft Show Cause Notice are then sent to Adjudication branch for further action. Eway Bill verification are carried out by the Officers of the Preventive (Hqrs) and the Divisional Preventive at the Inter-State Border Check Posts at i) Hadakheda (NH3) – Shirpur Taluka, Dhule District ii) Akkalkuva – Nandurbar District iii) Borgaon (Sanjaynagar), Surgana, District Nashik.

h) Tax Recovery Cell:

This Cell Co-ordinates collection of the arrears of revenue by constant follow up with the Tax payers and also resorting to attachment and sale of properties of the defaulters. The TRC closely keeps a watch and monitors recovery of arrears and categorization of arrears in to various groups.

i) Technical Section:

This section is headed by Assistant Commissioner (Tech) and is assisted in his work by a Superintendent and an Inspector. This section conveys the policies Notification, Circulars and instructions of the Government to the filed formations and coordinates proper implementation of the policies of the Government of India. The problems ascertained from the field formations are conveyed to the Government for devising/altering policy frame – work. All functions requiring permissions by Joint Commissioner and above are examined by this section. The Annual Inspection of various sections of the Commissionerate are drawn up by the Technical

Section. All Meetings with the Trade and Industry are handled. Clarifications on any Technical issues sought by the field formations as well as Trade are handled by the Technical Section (Hqrs).

j) Data Management Section:

This section is headed by Assistant Commissioner (DM) and is assisted in his work by a Superintendent and an Inspector. The entire vital statistics of the Commissionerate is collected, collated and analysed at Data Management of the Commissionerate. The Revenue Trend and Analysis is prepared in the Data Management. The pending position of various aspect of work like adjudication, refunds, assessments, arrears pending in various categories, appeals pending at various levels at Commissioner (Appeal), CESTAT, High Court and Supreme Court are monitored. Periodical reports including the most important Monthly Performance Report (MPR) and FMR are prepared by the Data Management. Close Monitoring and Uploading of the DGARM Reports is done by the Data Management.

k) Review and Tribunal Section:

This section is headed by Assistant Commissioner (R & T) and is assisted in his work by a Superintendent and an Inspector. This section deals in the matters relating to the Review of the Orders passed by the adjudicating authorities and filing of appeals in various Appellate forums like Commissioner Appeals, CESTAT and High Court and Supreme Court. Proposal are sent to the Central Board of Excise and Customs, New Delhi, in respect of appeals to the filed before the Supreme Court.

l) Legal Section:

This section is headed by Assistant Commissioner (Legal) and is assisted in his work by a Superintendent and an Inspector. The main responsibility of this Section is to attend to the Legal matters of the Department in various Courts of Law including interaction

with the Department's Counsels. Launching of prosecution in cases where huge tax amount was evaded is also dealt by this section.

Cases pending at various levels at Commissioner (Appeal), CESTAT, High Court and Supreme Court are monitored.

m) Audit Section:

This section is headed by Assistant Commissioner (Audit) and is assisted in his work by a Superintendent and an Inspector. The Audit objections raised by the Internal Audit of CGSt & CX, Audit Commissionerate, Nashik and CERA, Mumbai is handled by this Section.

n) Adjudication Section:

This Section processes the Draft SCNs issued by the Preventive (Hqrs) and After due processing of the draft Show Cause Notice the same is issued by the Commissioner or the Joint Commissioners. After the issuance of the Show Cause Notices and receipt of the Reply from the Tax Payers, dates for Personal Hearings are fixed and subsequently the SCNs are disposed off by way of OIOs. The parties concerned and fixing time for personal hearing. Call Book Cases are maintained in the Adjudication Section.

DECISION MAKING PROCESS [Section 4(1)(b)(iii)]:

Any letter / documents relating to a case/ administrative issues/misc matters are scrutinized at the inward Tapal stage by an Officer to whom the correspondence is addressed by the Officer and is marked to the concerned Section / Officer who takes up the issue for examination and processing. The issue, facts, provisions of law with suggested solution are proposed after due process by the concerned Officer. Detailed File Notes are drawn and put up to the concerned Senior Officer for his decision/direction. In certain cases, where the issue involved is beyond the scope of the written Rules, Section, like Policy matter or issue requiring amendment to law, the matter is brought to the notice of the Central Board of Indirect Tax and Customs, New Delhi

through the Chief Commissioner of CGST, CX & CUSTOMS, Nagpur for clarification / decision. All decisions taken are communicated to the concerned parties.

CHANNELS OF SUPERVISION:

At the Commissionerate, the first Supervisory Officer is the Superintendent / Administrative Officer and the Senior Most Supervisory Officer is Commissioner. The overall Control / Supervision of the Commissionerate is with the Commissioner. The various items of work at the Commissionerate level are subjected to the Inspection by the Assistant / Deputy , Joint Commissioner, Addl. Commissioner, Commissioner at the Commissionerate Level and the Chief Commissioner, CBIC, and Directorate General of Inspection, CERA etc.

Accountability:

All officers from the lowest Rank of Hawaldars to the highest Rank of Commissioner are accountable for the responsibility entrusted to him / her.

(3) NORMS SET BY IT FOR THE DISCHARGE OF ITS FUNCTIONS [Section 1(1)(b)(iv)]:

Norms for day to day work in the CGST & CX Commissionerate as envisioned in the Citizen Charter of CBIC

We shall follow the following time norms in our services:

- ❖ Acknowledge all written communications including declarations, intimations, applications and returns immediately and in no case later than 7 working days of their receipt.
- ❖ Convey decision on matters relating to declarations or assessments within 15 working days of their receipt.
- ❖ Dispose of a refund claim within 3 months of receipt of a complete claim
- ❖ Complete GST registration formalities within 2 Working days of receiving a complete application

- ❖ Release of seized documents, which have not been relied on for the issue of the show cause notice, within 30 days from the date of issue of the said notice, unless otherwise provided under the law.
- ❖ Time norms for other activities, as may be prescribed, shall also be observed.

We shall endeavour to achieve minimum compliance level of 80% of the aforesaid time norms.

Compliance levels shall be gradually enhanced through close monitoring, standardization of processes, use of IT enabled services etc.

All to discharge the work assigned to them, then and there. No. communication shall remain unattended for more than 7 days.

Norms for Revenue collection:

The Target for Revenue collection is fixed for each Divisions on an Annual basis.

Norms for Adjudication:

As per the CGST Law, all SCN, as far as possible, are to be issued within a maximum period of 3 months prior to the time limit set for adjudication. Delay beyond 6 months is to be explained and accepted by the Commissioner. In case any CGST has not been levied or paid or has been short-levied or short-paid or erroneously refunded, by reason of fraud, collusion or any wilful mis-statement or suppression of facts, or contravention of any of the provisions of this act or of the Rules made there- under with intent to evade payment of duty, shall be adjudicated within a period of maximum 5 years (Section 74) from the date of filing of annual return. In case of section 73 the maximum time limit is 3 years for the same.

Norms for Refund:

All the refund of duty is to be disposed off within off within a period of 60 days from the date of receipt of the refund claim. Delay beyond 60 days is to be explained.

Norms for Provisional Assessment:

As per the provisions of CGST Law each Provisional assessment is to be finalized within a period of 6 months which can be extended by another 6 months by Joint/Additional Commissioner. However Commissioner can extend it for further 4 years as he may deem fit.

Norms for prosecution:

Under CGST cases involved with evasion of duty of Rs. 1 Crore or more are considered for prosecution.

Rules, regulations, instructions, manuals and records, held by it or under control or used by its employees for discharging its functions [Section 4(1)(b)(v)].

1. Goods & Service Tax, 2017
2. Central Excise Act 1944.
3. Customs Act, 1962.
4. Finance Act 1994 (for Service Tax).
5. CBEC Manual of Supplementary instructions on CGST, Central Excise & Customs.
6. Circulars issued by the CBEC.
7. Instructions issued by the CBEC.
8. Notifications issued by the ministry of Finance on Excise and Customs Matters.
9. Foreign Trade Policy.
10. Record of Registrations.
11. Record of revenue realized.
12. Record of offence cases.
13. Record of Show Cause Notices issued.
14. Record of Adjudication orders passed.
15. Record of Audit objections raised.

16. Record of remission of duty granted.
17. Record of write-off of revenue.

A statement of the categories of documents that are held by it or under its control

[Section 4(1)(b)(vi)]:

1. Records of Revenue realization.
2. Records of inspection and Audit.
3. Records of litigation in Courts.
4. Records of litigation in Tribunals.
5. Records of vital statistics like Revenue, arrears of Revenue, Provisional assessment, Adjudication, Refunds.
6. Records of Offences registered against tax evaders.
7. Records of Tax Recovery.
8. Records of drawback claims.
9. Records of Vigilance matters.
10. Records of Receipts and Expenditure Accounts.
11. Records of Service Books.
12. Records of Establishment matters.
13. Records of Administration.
14. Records of Stores & Stationery.
15. Records of Welfare matters.
16. Records of Audits Conducted and discrepancies noted.
17. Records of litigation in courts.
18. Records of Departmental Adjudication

The particulars of any arrangement that exists for consultation with or representation by, the members of the public in relation to the formulations of its policy or implementation thereof [Section 4(1)(b)(vii)]:

1. Sevottam Counter.
2. Transfer of Central Excise and service Tax to CGST.
3. CPGRAMS for receiving Vigilance Complaints.
4. GST Seva Kendra

Statement of the boards, councils, committees and other bodies consisting of two or more persons constituted as its part or for the purpose of its advise, and as to whether meetings of those boards, councils, committees and other bodies are open to the public, or the minutes of such meetings are accessible for public.. [Section 4(1)(b)(viii): NIL

A directory of its officers and its employees [Section 4(1)(b)(ix):

List placed at website - <http://gstnashik.gov.in/employee.html>

Monthly remuneration received by each of ITS officers and employees, including the system of compensation as provided in ITS regulations [Section 4(1)(b)(x):

List placed at website - <http://gstnashik.gov.in/employee.html>

10) The manner of execution of subsidy programmes, including the amounts allocated and the details of beneficiaries of such programmes [Section 4(1)(b)(xii):

There is no subsidy programme.

11) Particulars of recipients of concessions, permits or authorizations granted by it [Section 4(1)(b)(xiii) :

Not applicable in CGST Commissionerate, Nashik

12) Details in respect of the information, available to or held by it, reduced in an electronic form :

1. Revenue collection from each manufacturer (i.e., supply of Goods and Services)
2. List of supply of Goods and Services units
3. List of registered dealers of GST commodities.
4. List of arrears of revenue.
5. List of employees.

13) The particulars of facilities available to citizens for obtaining information, including the working hours of a library or reading room, if maintained for public use :

1. No library is maintained for Public / Citizens.
2. Public Relations Officer of the CGST & CX, Nashik
Commissionerate guides the concerned Public or Members of Trade / Industry.

14. The names, designations and other particulars of the Public Information Officers

[Section 4 (1) (b) (xvi)]:

<http://gstnashik.gov.in/gst/rti.html>

15) Such other information as may be prescribed. (Section 4(1)(b)(xvii) of RTI Act, 2005) :

Not applicable

16) The budget allocated for the financial year 2019-20 to each of its agency, indicating the particulars of all plans, proposed expenditures and reports on disbursements Made [Section 4(1)(b)(xi)]:

<http://gstnashik.gov.in/gst/budget.pdf>