

## SUO-MOTO DISCLOSURE UNDER SECTION 4 OF THE RTI ACT, 2005.

### Particulars of its organisation, functions and duties:

The office of the Commissioner (Appeal), CGST Appeal-1, Delhi is situated at Room No. G-29A, CR Building, IP Estate, New Delhi – 110002 under the administrative control of Principal Chief Commissioner, CGST, Delhi Zone. It is headed by the Commissioner (Appeal).

The primary function of the organisation is to hear appeals against the decision/order passed by the Adjudicating Authority under the GST laws and other erstwhile Acts viz. Central Excise Act, 1944 and Finance Act, 1994.

This Commissionerate saw its inception in July 2017 after the enactment of Central Goods and Services Act, 2017 w.e.f. 1<sup>st</sup> July 2017.

### Power and duties of its officers:

To serve as Appellate Authority for the appeals against the decision/order passed by the Adjudicating Authority under the GST laws and other erstwhile Acts viz. Central Excise Act, 1944 and Finance Act, 1994

## Procedure followed in decision making process:

The mechanism for appeals has been prescribed in CGST Act. <https://www.cbic.gov.in/htdocs-cbec/gst/chapterwise-51gst-flyers> . The administrative work is being done in consonance with GFR, 2017, Fundamental Rules and Supplementary Rules (FR & SR) and other related rules as needed.

## Norms for discharge of functions:

As per the Citizen Charter of the CBIC. <https://www.cbic.gov.in/htdocs-cbec/whoweare/ctzen-ctre> .

## Rules, regulations, instructions manual and records for discharging functions:

Rules and Regulations have been laid out in the CGST Act, 2017 and Rules made therein and Instructions/orders are issued by the CBIC.

## Categories of documents held by the authority under its control:

The following documents are in control of this organisation:

- a. All the Files relating to the appeals.
- b. All the orders issued by competent authority.
- c. Service Book of the all current officers and employees.
- d. Purchase of Stationery items/ miscellaneous cleaning items.
- e. Purchase and maintenance of AC's /Water Coolers/furniture/fixture etc.
- f. Printing of forms/ letter heads etc.
- g. Procurement and maintenance of computers/printers/ photo copier machine/ fax/ telephone instruments/ staff cars etc.
- h. Reimbursement of telephone bills/ canteen, coffee board, tea board bills.
- i. Outsourcing of manpower for cleanliness etc.

- j. Modernization of Govt. offices under plan scheme
- k. Misc.

### Monthly Remuneration received by officers & employees including system of compensation:

The salary and remuneration of the officers and the employees are as per the 7th CPC and FR & SR in accordance with the designation and the pay scale.

### Transfer policy and transfer orders:

The transfer policies and transfer order are being administered by the Cadre Controlling Authority Delhi Zone.  
<https://mofapp.nic.in/dzhrm/query1/default.aspx> .

## Budget allocated to each agency including all plans, proposed expenditure and reports on disbursements made etc.:

Budget allocated for the Commissionerate for the FY 2021-22 is Rs. 2,61,00,000/-.

## Information related to procurements:

Goods and Services are being procured as per GFR, 2017 and other rules from the website portal on [www.gem.gov.in](http://www.gem.gov.in) .

## Formulation of Policies:

Policies are formulated by CBIC and implemented by Commissionerate accordingly. All such policies All such policies are available on CBIC website and are further disseminated in public domain through trade notices/public notices

## Manual and Handbook:

Manuals and handbooks are available of the CBIC website. <http://www.cbic.gov.in/> .

## Receipt & Disposal of RTI applications & appeals:

<b>F.Y.</b>	<b>RTI</b>		<b>RTI Appeals</b>	
	<b>Receipt</b>	<b>Disposal</b>	<b>Receipt</b>	<b>Disposal</b>
2017-18	6	6	0	0
2018-19	14	14	0	0
2019-20	8	8	0	0
2020-21	29	29	0	0