



सत्यमेव जयते

Government of India
Revenue Department, Ministry of Finance
Office of the Commissioner, GST Appeals-1, Delhi
Room No-G29A, C.R. Building, I.P. Estate, New Delhi- 110002

F.No. 67-CGST/App1-1/RTI/2022-23 / 2002

Dated 15.06.2023

15/06/2023

To

The Assistant Commissioner (PCCO)
C.R. Building, I.P. Estate,
New Delhi-110002

Sir,

Subject: Submission of Transparency Audit Report on the central Information Commissioner website-reg.

Please refer to your letter dated 05.06.2023 on the above cited subject.

2. In this regards the report, in prescribed proforma, is being forwarded with this letter.
3. This issues with the approval of the Competent Authority.

Yours Faithfully,

15/06/23
Superintendent (RTI)
Appeals-1, Delhi

A FRAMEWORK FOR TRANSPARENCY AUDIT

The RTI Act under section 4 provides a comprehensive framework for promoting openness in the functioning of the public authorities.

While Section 4(1) (a) provides a general guideline for record management, so that the information could be easily stored and retained, the sub-sections b,c and d of Section 4 relate to the organizational objects and functions. Sub-sections (b), (c) and (d) of Section 4 of the RTI Act and other related information can be grouped under six categories; namely, 1-organisation and function, 2- Budget and programmes, 3- Publicity and public interface, 4-E. governance, 5-Information as prescribed and 6. Information disclosed on own initiative.

1. Organisation and Function

| S.No. | Item | Details of disclosure | Remarks/ Reference Points |
|-------|--|--|---|
| 1.1 | Particulars of its organisation, functions and duties [Section 4(1)(b)(i)] | (i) Name and address of the Organization | Office of the Commissioner, CGST, Appeal-1, Room No. G-29A, CR Building, IP Estate, New Delhi – 110002. |
| | | (ii) Head of the organization | Commissioner |
| | | (iii) Vision, Mission and Key objectives | As per Central Board of Indirect Taxes & Customs (CBIC) citizen charter. |
| | | (iv) Function and duties | Hearing of appeals against any decision/orders passed by Adjudication Authority under the Central Goods and Services Act, 2017 and other legacy acts. |
| | | (v) Organization Chart | Available on the website www.gstdelhidzone.gov.in |
| | | (vi) Any other details-the genesis, inception, formation of the department and the HODs from time to time as well as the | After the enactment of various CGST Laws, CGST was launched with effect from 1st July, 2017 by the Union of India. |

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| | | committees/ Commissions constituted from time to time have been dealt | |
| 1.2 | Power and duties of its officers and employees [Section 4(1) (b)(ii)] | <p>(i) Powers and duties of officers (administrative, financial and judicial)</p> <p>(ii) Power and duties of other employees</p> <p>(iii) Rules/ orders under which powers and duty are derived and</p> <p>(iv) Exercised</p> <p>(v) Work allocation</p> | As per the CGST law and ruled made thereunder and accordance with notification/circulars/orders, GFR,2017, Central Civil Services (Conduct) Rules, 1964 and Central Civil Service (CCA) Rules, 1965 and other related acts and rules. |
| 1.3 | Procedure followed in decision making process [Section 4(1)(b) (iii)] | <p>(i) Process of decision making Identify key decision making points</p> <p>(ii) Final decision making authority</p> <p>(iii) Related provisions, acts, rules etc.</p> <p>(iv) Time limit for taking a decisions, if any</p> <p>(v) Channel of supervision and accountability</p> | As above. |
| 1.4 | Norms for discharge of functions [Section 4(1)(b)(iv)] | <p>(i) Nature of functions/ services offered</p> <p>(ii) Norms/ standards for functions/ service delivery</p> <p>(iii) Process by which these services can be accessed</p> <p>(iv) Time-limit for achieving the targets</p> <p>(v) Process of redress of grievances</p> | <p>As per the CGST law and ruled made thereunder and accordance with notification/circulars/orders</p> <p>As per citizen charter.</p> <p>As per the CGST law and ruled made thereunder and accordance with notification/circulars/orders</p> <p>As per citizen charter.</p> <p>Tax payer could directly approach the jurisdictional officer or use Centralize public grievance redress and monitoring system.</p> |

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| 1.5 | Rules, regulations, instructions manual and records for discharging functions [Section 4(1)(b)(v)] | <ul style="list-style-type: none"> (i) Title and nature of the record/ manual /instruction. (ii) List of Rules, regulations, instructions manuals and records. (iii) Acts/ Rules manuals etc. (iv) Transfer policy and transfer orders | As per the CGST law and ruled made thereunder and accordance with notification/circulars/orders, GFR,2017, Central Civil Services (Conduct) Rules, 1964 and Central Civil Service (CCA) Rules, 1965 and other related acts and rules and the orders/instruction issued by Cadre Controlling Authority, Delhi. |
| 1.6 | Categories of documents held by the authority under its control [Section 4(1)(b) (vi)] | <ul style="list-style-type: none"> (i) Categories of documents (ii) Custodian of documents/categories | All Orders in Appeal, administrative/financial orders, circulars, instruction issued by the competent authority/public authority. |
| 1.7 | Boards, Councils, Committees and other Bodies constituted as part of the Public Authority [Section 4(1)(b)(viii)] | <ul style="list-style-type: none"> (i) Name of Boards, Council, Committee etc. (ii) Composition (iii) Dates from which constituted (iv) Term/Tenure (v) Powers and functions (vi) Whether their meetings are open to the public? (vii) Whether the minutes of the meetings are open to the public? (viii) Place where the minutes if open to the public are available? | NA |
| 1.8 | Directory of officers | <ul style="list-style-type: none"> (i) Name and designation | Available on website www.gstdelhizone.gov.in . |

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| | and employees [Section 4(1) (b) (ix)] | (ii) Telephone, fax and email ID | |
| 1.9 | Monthly Remuneration received by officers & employees including system of compensation [Section 4(1) (b) (x)] | (i) List of employees with Gross monthly remuneration (ii) System of compensation as provided in its regulations | The salary and remuneration of employees are as per 7 th CPC & FR/SR in accordance with the designation and the pay scale. Same as above. |
| 1.10 | Name, designation and other particulars of public information officers [Section 4(1) (b) (xvi)] | (i) Name and designation of the public information officer (PIO), Assistant Public Information (s) & Appellate Authority (ii) Address, telephone numbers and email ID of each designated official. | Sh. Pankaj Gaba (CPIO) Sh. Debjit Banerjee (FAA) CPIO : 011-23370758, pankajg.c049401@gov.in FAA : 011- 21400780, debjit.banerjee@gov.in |
| 1.11 | No. Of employees against whom Disciplinary action has been proposed/taken (Section 4(2)) | No. of employees against whom disciplinary action has been (i) Pending for Minor penalty or major penalty proceedings (ii) Finalised for Minor penalty or major penalty proceedings | As per the records. As per the records. |
| 1.12 | Programmes to advance understanding of RTI | (i) Educational programmes (ii) Efforts to encourage public authority to participate in these programmes | CPIO and FAA are given the training, time to time, to enhance their understanding. |

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| | (Section 26) | (iii) Training of CPIO/APIO | Yes |
| | | (iv) Update & publish guidelines on RTI by the Public Authorities concerned | As per requirement. |
| 1.13 | Transfer policy and transfer orders [F No. 1/6/2011- IR dt. 15.4.2013] | | Transfer policies and orders are issued by CCA Delhi Zone and CBIC. |

2. Budget and Programme

| S.No. | Item | Details of disclosure | Remarks/ Reference Points (Fully met/partially met/ not met- Not applicable will be treated as fully met/partially met) |
|-------|--|---|---|
| 2.1 | Budget allocated to each agency including all plans, proposed expenditure and reports on | (i) Total Budget for the public authority | 3,23,23,000/- for the FY 2023-24 |
| | | (ii) Budget for each agency and plan & programmes | NA |
| | | (iii) Proposed expenditures | 7,80,00,000/- |
| | | (iv) Revised budget for each agency, if any | NA |

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| | disbursements made etc. [Section 4(1)(b)(xi)] | (v) Report on disbursements made and place where the related reports are available | |
| 2.2 | Foreign and domestic tours (F.No. 1/8/2012- IR dt. 11.9.2012) | (i) Budget | Domestic Tour Budget : 1,00,000/- |
| | | (ii) Foreign and domestic Tours by ministries and officials of the rank of Joint Secretary to the Government and above, as well as the heads of the Department. a) Places visited b) The period of visit c) The number of members in the official delegation d) Expenditure on the visit | NIL |
| | | (iii) Information related to procurements a) Notice/tender enquires, and corrigenda if any thereon, b) Details of the bids awarded comprising the names of the suppliers of goods/ services being procured, c) The works contracts concluded – in any such combination of the above-and d) The rate /rates and the total amount at which such procurement or works contract is to be executed. | NA |
| 2.3 | Manner of execution of programme subsidy [Section 4(i)(b)(xii)] | (i) Name of the programme of activity | NA |
| | | (ii) Objective of the programme | |
| | | (iii) Procedure to avail benefits | |
| | | (iv) Duration of the programme/ scheme | |
| | | (v) Physical and financial targets of the programme | |
| | | (vi) Nature/ scale of subsidy /amount allotted | |
| | | (vii) Eligibility criteria for grant of subsidy | |
| | | (viii) Details of beneficiaries of subsidy programme (number, profile etc) | |

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| 2.4 | Discretionary and non-discretionary grants [F. No. 1/6/2011-IR dt. 15.04.2013] | (i) | Discretionary and non-discretionary grants / allocations to State Govt./ NGOs/other institutions | NA |
| | | (ii) | Annual accounts of all legal entities who are provided grants by public authorities | |
| 2.5 | Particulars of recipients of concessions, permits of authorizations granted by the public authority [Section 4(1) (b) (xiii)] | (i) | Concessions, permits or authorizations granted by public authority | NA |
| | | (ii) | For each concessions, permit or authorization granted a) Eligibility criteria b) Procedure for getting the concession / grant and / or permits of authorizations c) Name and address of the recipients given concessions / permits or authorisations d) Date of award of concessions /permits of authorizations | |
| 2.6 | CAG & PAC paras [F No. 1/6/2011- IR dt. 15.4.2013] | CAG and PAC paras and the action taken reports (ATRS) after these have been laid on the table of both houses of the parliament. | | No Cases as per records |

3. Publicity Band Public interface

| S.No. | Item | Details of disclosure | Remarks/ Reference Points (Fully met/partially met/ not met- Not applicable will be treated as fully met/partially met) |
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| 3.1 | Particulars for any arrangement for consultation with or representation by the members of the public in relation to the formulation of policy or implementation thereof [Section 4(1)(b) (vii)] [F No 1/6/2011-IR dt. 15.04.2013] | <p>Arrangement for consultations with or representation by the members of the public</p> <p>(i) Relevant Acts, Rules, Forms and other documents which are normally accessed by citizens</p> <p>(ii) Arrangements for consultation with or representation by</p> <p>a) Members of the public in policy formulation/ policy implementation</p> <p>b) Day & time allotted for visitors</p> <p>c) Contact details of Information & Facilitation Counter (IFC) to provide publications frequently sought by RTI applicants</p> <p>Public- private partnerships (PPP)</p> <p>(i) Details of Special Purpose Vehicle (SPV), if any</p> <p>(ii) Detailed project reports (DPRs)</p> <p>(iii) Concession agreements.</p> <p>(iv) Operation and maintenance manuals</p> <p>(v) Other documents generated as part of the implementation of the PPP</p> <p>(vi) Information relating to fees, tolls, or the other kinds of revenues that may be collected under authorisation from the government</p> <p>(vii) Information relating to outputs and outcomes</p> <p>(viii) The process of the selection of the private sector party</p> | <p>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.</p> |

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| | | (concessionaire etc.) | |
| | | (ix) All payment made under the PPP project | |
| 3.2 | Are the details of policies / decisions, which affect public, informed to them [Section 4(1) (c)] | Publish all relevant facts while formulating important policies or announcing decisions which affect public to make the process more interactive; (i) Policy decisions/ legislations taken in the previous one year | Same as above |
| | | (ii) Outline the Public consultation process | Same as above |
| | | (iii) Outline the arrangement for consultation before formulation of policy | Same as above |
| 3.3 | Dissemination of information widely and in such form and manner which is easily accessible to the public [Section 4(3)] | Use of the most effective means of communication (i) Internet (website) | Same as above |
| 3.4 | Form of accessibility of information of manual/handbook [Section 4(1)(b)] | Information manual/handbook available in (i) Electronic format (ii) Printed format | All policy manuals are available free of cost on CBIC website. Same as above |
| 3.5 | Whether information manual/ handbook available free of cost or not [Section 4(1)(b)] | List of materials available (i) Free of cost (ii) At a reasonable cost of the medium | Same as above. Same as above. |

4. E. Governance

| S. No. | Item | Details of disclosure | Remarks/ Reference Points |
|--------|---|--|--|
| 4.1 | Language in which Information Manual/Handbook Available [F No. 1/6/2011-IR dt. 15.4.2013] | (i) English (ii) Vernacular / Local Language | Remarks/ Reference Points (Fully met/partially met/ not met- Not applicable will be treated as fully met/partially met) English / Hindi as per CBIC website. |
| 4.2 | When was the Information Manual/Handbook last updated? [F No. 1/6/2011-IR dt 15.4.2013] | Last date of Annual updation | |
| 4.3 | Information available in electronic form [Section 4(1)(b)(xiv)] | (i) Details of information available in electronic form (ii) Name/ title of the document/record/ other information (iii) Location where available | As available on CBIC website https://www.cbic.gov.in/ |
| 4.4 | Particulars of facilities available to citizen for obtaining information [Section 4(1)(b)(xv)] | (i) Name & location of the facility (ii) Details of information made available (iii) Working hours of the facility (iv) Contact person & contact details (Phone, fax email) | Through CPIO. |

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| 4.5 | Such other information as may be prescribed under section 4(i) (b) (xvii) | (i) | Grievance redressal mechanism | Tax payer could directly approach the jurisdictional officer or use Centralize public grievance redress and monitoring system. |
| | | (ii) | Details of applications received under RTI and information provided | RTI applications are received time to time and being disposed off within stipulated time in accordance with RTI Act, 2005. |
| | | (iii) | List of completed schemes/ projects/ Programmes | - |
| | | (iv) | List of schemes/ projects/ programme underway | - |
| | | (v) | Details of all contracts entered into including name of the contractor, amount of contract and period of completion of contract | - |
| | | (vi) | Annual Report | - |
| | | (vii) | Frequently Asked Question (FAQs) | - |
| | | (viii) | Any other information such as a) Citizen's Charter b) Result Framework Document (RFD) c) Six monthly reports on the d) Performance against the benchmarks set in the Citizen's Charter | available on website www.cbic.gov.in . |
| | | (i) | Details of applications received and disposed | 96 received, 96 disposed. |
| | | (ii) | Details of appeals received and orders issued | NIL. |
| 4.6 | Receipt & Disposal of RTI applications & appeals [F.No 1/6/2011-IR dt. 15.04.2013] | | | |
| 4.7 | Replies to questions asked in the parliament [Section 4(1)(d)(2)] | Details of questions asked and replies given | | |

5. Information as may be prescribed

| S. No. | Item | Details of disclosure | Remarks / Reference Points (Fully met/partially met/ not met- Not applicable will be treated as fully met/partially met) |
|--------|--|--|---|
| 5.1 | Such other information as may be prescribed [F.No. 1/2/2016-IR dt. 17.8.2016, F No. 1/6/2011-IR dt. 15.4.2013] | <p>(i) Name & details of (a) Current CPIOs & FAAs (b) Earlier CPIO & FAAs from 1.1.2015</p> <p>(ii) Details of third party audit of voluntary disclosure (a) Dates of audit carried out (b) Report of the audit carried out</p> <p>(iii) Appointment of Nodal Officers not below the rank of Joint Secretary/ Additional HoD (a) Date of appointment (b) Name & Designation of the officers</p> <p>(iv) Consultancy committee of key stake holders for advice on suo-motu disclosure (a) Dates from which constituted (b) Name & Designation of the officers</p> <p>(v) Committee of PIOs/FAAs with rich experience in RTI to identify frequently sought information under RTI</p> | <p>Sh. Pankaj Gaba, (CPIO) Sh. Debjit Banerjee, FAA</p> <p>NIL</p> <p>NIL</p> <p>NIL</p> <p>NIL</p> <p>NIL</p> |

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| | (a) Dates from which constituted (b) Name & Designation of the Officers | |
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6. Information Disclosed on own Initiative

| S.No. | Item | Details of disclosure | Remarks / Reference Points (Fully met/partially met/ not met- Not applicable will be treated as fully met/partially met) |
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| 6.1 | Item / information disclosed so that public have minimum resort to use of RTI Act to obtain information | | As per website |
| 6.2 | Guidelines for Indian Government Websites (GIGW) is followed (released in February, 2009 and included in the Central Secretariat Manual of Office Procedures (CSMOP) by Department of Administrative Reforms and Public Grievances, Ministry of Personnel, Public Grievance and Pensions, Govt. Of India) | (i) Whether STQC certification obtained and its validity. (ii) Does the website show the certificate on the Website? | |
