

A FRAMEWORK FOR TRANSPARENCY AUDIT (2020-21)

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 (Fully met/partially met/ not met- Not applicable will be treated as fully met/partially met)
1.1	Particulars of its organisation, functions and duties [Section 4(1)(b)(i)]	(i) Name and address of the Organization	Shri Ranjan Khanna , Commissioner CGST & CE Delhi Audit-II Commissionerate 1st Floor , EIL Annexe Building, Bhikaji Kama Place, New Delhi-110066
		(ii) Head of the organization	Commissioner
		(iii) Vision, Mission and Key objectives	As per CBIC Citizen Charter
		(iv) Function and duties	Enforcement of Central Goods and Services Tax Act, 2017 and facilitation of tax payers/ Assesseees in accordance with law and rules made thereunder.

		<p>(v) Organization Chart</p> <p>(vi) Any other details-the genesis, inception, formation of the department and the HoDs from time to time as well as the committees/ Commissions constituted from time to time have been dealt</p>	<p>Available on our website.</p> <p>The genesis of the introduction of GST in the country was laid down in the historic Budget Speech of 28th February 2006, wherein the then Finance Minister laid down 1st April, 2010 as the date for the introduction of GST in the country. Thereafter, there has been a constant endeavor for the introduction of the GST in the country whose culmination has been the introduction of the Constitution 122nd Amendment Bill (hereinafter referred as CAB) in December, 2014 which was introduced in the Parliament and passed by Rajya Sabha on 03rd August, 2016 and Lok Sabha on 08th August, 2016.</p> <ul style="list-style-type: none"> • The CAB was passed by more than 15 states and thereafter Hon'ble President gave assent to "The Constitution (One Hundred And First Amendment) Act, 2016" on 8th of September, 2016. Since then the GST council has been notified bringing into existence the Constitutional body to decide issues relating to GST. • On September 16, 2016, Government of India issued notifications bringing into effect all the sections of CAB setting firmly into motion the rolling out of GST. This notification sets out an outer limit of time of one year, that is till 15-9-2017 for bringing into effect GST. • The Central Goods and Services Tax Bill, Integrated Goods and Services Tax Bill, Union Territories (without legislature) Goods and Services Tax Bill and Goods and Services Tax (Compensation to States) Bill have been passed by the Lok Sabha on 29.03.2017 and by the Rajya Sabha on 06.04.2017. These Acts have been notified on 12th April, 2017 after the assent of the President.
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			After the enactment of various GST laws, GST was launched with effect from 1st July 2017 by Sh.Narendra Modi, Hon'ble Prime Minister of India in the presence of Sh.Pranab Mukherjee, the then President of India in a mid-night function at the Central Hall of Parliament of India.
1.2	Power and duties of its officers and employees [Section 4(1) (b)(ii)]	<ul style="list-style-type: none"> (i) Powers and duties of officers (administrative, financial and judicial) (ii) Power and duties of other employees (iii) Rules/ orders under which powers and duty are derived and (iv) Exercised (v) Work allocation 	<p>As per</p> <ul style="list-style-type: none"> (i) CGST law and Rules made thereunder and in accordance with notifications/ circulars/ orders issued under CGST Law, (ii) GFR, (iii) CCS (Conduct) Rules, 1964 and (iv) CCS (CCA) Rules, 1965.
1.3	Procedure followed in decision making process [Section 4(1)(b)(iii)]	<ul style="list-style-type: none"> (i) Process of decision making Identify key decision making points (ii) Final decision making authority (iii) Related provisions, acts, rules etc. (iv) Time limit for taking a decisions, if any (v) Channel of supervision and accountability 	<p>As per</p> <ul style="list-style-type: none"> (i) CGST law and Rules made thereunder and in accordance with notifications/ circulars/ orders issued under CGST Law, (ii) GFR, (iii) CCS (Conduct) Rules, 1964 and (iv) CCS (CCA) Rules, 1965.
1.4	Norms for discharge of functions [Section 4(1)(b)(iv)]	<ul style="list-style-type: none"> (i) Nature of functions/ services offered (ii) Norms/ standards for functions/ service delivery (iii) Process by which these services can be accessed (iv) Time-limit for achieving the targets (v) Process of redress of grievances 	<p>As per CGST law and Rules made thereunder and in accordance with notifications/ circulars/ orders issued under CGST Law.</p> <p>As per Citizen Charter</p> <p>As per CGST law and Rules made thereunder and in accordance with notifications/ circulars/ orders issued under CGST Law.</p> <p>As per Citizen Charter</p> <p>CPGRAM or the tax payer could directly approach its jurisdictional officer.</p>

1.5	Rules, regulations, instructions manual and records for discharging functions [Section 4(1)(b)(v)]	(i) Title and nature of the record/ manual /instruction.	(i) CGST law and Rules made thereunder and in accordance with notifications/ circulars/ orders issued under CGST Law, (ii) GFR, (iii) CCS (Conduct) Rules, 1964 and (iv) CCS (CCA) Rules, 1965.
		(ii) List of Rules, regulations, instructions manuals and records.	-
		(iii) Acts/ Rules manuals etc.	-
		(iv) Transfer policy and transfer orders	As issued by Cadre Controlling Authority, O/o Chief Commissioner (Delhi Zone)
1.6	Categories of documents held by the authority under its control [Section 4(1)(b) (vi)]	(i) Categories of documents	(i) All administrative/ financial orders, circulars, instructions issued by competent authority. (ii) Orders/notices as issued time to time by jurisdictional officers/ proper officers under CGST Law.
		(ii) Custodian of documents/categories	
1.7	Boards, Councils, Committees and other Bodies constituted as part of the Public Authority [Section 4(1)(b)(viii)]	(i) Name of Boards, Council, Committee etc.	NIL
		(ii) Composition	NIL
		(iii) Dates from which constituted	NIL
		(iv) Term/ Tenure	NIL
		(v) Powers and functions	NIL
		(vi) Whether their meetings are open to the public?	NIL
		(vii) Whether the minutes of the meetings are open to the public?	NIL
		(viii) Place where the minutes if open to the public are available?	NIL
1.8	Directory of officers and employees [Section 4(1) (b) (ix)]	(i) Name and designation	Please see page 14 of 15.
		(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	The salary and remuneration of employees are as per 7 th CPC &FR/SR in accordance with the designation and the pay scale.
		(ii) System of compensation as provided in its regulations	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	Shri Shashi kant Kumar (CPIO) Shri Vijay Bahadur verma (FAA)
		(ii) Address, telephone numbers and email ID of each designated official.	FAA: vb.verma@nic.in Ph: 011-26716059 (Additional Commissioner) CPIO: shashikant.64@gov.in Ph: 011-267166062 (Deputy Commissioner)
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	NIL
		(i) Pending for Minor penalty or major penalty proceedings	
		(ii) Finalised for Minor penalty or major penalty proceedings	NIL
1.12	Programmes to advance understanding of RTI (Section 26)	(i) Educational programmes	-
		(ii) Efforts to encourage public authority to participate in these programmes	-
		(iii) Training of CPIO/APIO	-
		(iv) Update & publish guidelines on RTI by the Public Authorities concerned	Available on RTI MIS Portal
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.

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 disbursements made etc. [Section 4(1)(b)(xi)]	(i) Total Budget for the public authority(2020-21)	13,96,68,000/-
		(ii) Budget for each agency and plan & programmes	NA
		(iii) Proposed expenditures	15,89,14,000/-
		(iv) Revised budget for each agency, if any	13,96,68,000/-
		(v) Report on disbursements made and place where the related reports are available	NA
2.2	Foreign and domestic tours (F.No. 1/8/2012- IR dt. 11.9.2012)	(i) Budget	NA
		(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	NA
		(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 subsidy programme [Section 4(i)(b)(xii)]	(i) Name of the programme of activity	NA
		(ii) Objective of the programme	NA
		(iii) Procedure to avail benefits	NA
		(iv) Duration of the programme/ scheme	NA

		(v) Physical and financial targets of the programme	NA
		(vi) Nature/ scale of subsidy /amount allotted	NA
		(vii) Eligibility criteria for grant of subsidy	NA
		(viii) Details of beneficiaries of subsidy programme (number, profile etc)	NA
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	NA
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	NA
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.	-----

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)
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 there of [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 (concessionaire etc.)</p> <p>(ix) All payment made under the PPP project</p>	<p>Policies are formulated by CBIC and implemented by executive commissionerates accordingly. All such policies are available on CBIC website and are further disseminated in public domain through various trade notices.</p> <p>Policies are formulated by CBIC and implemented by executive commissionerates accordingly. All such policies are available on CBIC website and are further disseminated in public domain through various trade notices</p> <p>Same as above</p> <p>Same as above</p> <p>Same as above</p> <p>Same as above</p> <p>Same as above</p> <p>Same as above</p> <p>Same as above</p> <p>Same as above</p> <p>Same as above</p> <p>Same as above</p>
3.2	Are the details of policies / decisions, which affect public, informed to them [Section 4(1) (c)]	<p>Publish all relevant facts while formulating important policies or announcing decisions which affect public to make the process more interactive;</p> <p>(i) Policy decisions/ legislations taken in the previous one year</p>	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 manual/handbook [Section 4(1)(b)]	Information manual/handbook available in (i) Electronic format	All policy manuals are available free of cost on CBIC website.
		(ii) Printed format	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	Same as above
		(ii) At a reasonable cost of the medium	Same as above

4. E.Governance

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)
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	
4.2	When was the information Manual/Handbook last updated? [F No. 1/6/2011-IR dt 15.4.2013]	Last date of Annual update	-
4.3	Information available in electronic form [Section 4(1)(b)(xiv)]	(i) Details of information available in electronic form	As available on website.
		(ii) Name/ title of the document/record/ other information	
		(iii) Location where available	
4.4	Particulars of facilities available to citizen for obtaining information [Section 4(1)(b)(xv)]	(i) Name & location of the faculty	Facilities in accordance with CGST Law and rules made there under are available to tax payers during office hours through jurisdictional tax officers.
		(ii) Details of information made available	
		(iii) Working hours of the facility	
		(iv) Contact person & contact details (Phone, fax email)	
4.5	Such other information as may be prescribed under section 4(i) (b)(xvii)	(i) Grievance redressal mechanism	CPGRAM or the tax payer could directly approach its jurisdictional tax officer
		(ii) Details of applications received under RTI and information provided	RTIs are received time to time and are disposed off (by providing information or transferring RTI to other public authority) 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	Available on CBIC Website
		b) Result Framework Document (RFD)	-
		c) Six monthly reports on the	-
		d) Performance against the benchmarks set in the Citizen's Charter	As per Citizen Charter
4.6	Receipt & Disposal of RTI applications & appeals [F.No 1/6/2011-IR dt. 15.04.2013]	(i) Details of applications received and disposed (2021-21)	29 received 29 disposed .
		(ii) Details of appeals received and orders issued (2020-21)	1 Appeal received and disposed off.
4.7	Replies to questions asked in the parliament [Section 4(1)(d)(2)]	Details of questions asked and replies given (2020-21)	15 questions asked and disposed off.

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]	(i) Name & details of (a) Current CPIOs & FAAs (b) Earlier CPIO & FAAs from 1.1.2015	Shri Shashi Kant Kumar(CPIO) Current CPIO Shri Vijay Bahadur Verma(FAA)Current FAA
		(ii) Details of third party audit of voluntary disclosure (a) Dates of audit carried out (b) Report of the audit carried out	-----
		(iii) Appointment of Nodal Officers not below the rank of Joint Secretary/ Additional HoD (a) Date of appointment (b) Name & Designation of the officers	-----
		(iv) Consultancy committee of key stake holders for advice on suo-motu disclosure (a) Dates from which constituted (b) Name & Designation of the officers	-----
		(v) Committee of PIOs/FAAs with rich experience in RTI to identify frequently sought information under RTI (a) Dates from which constituted (b) Name & Designation of the Officers	-----

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)
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?	Information available with Chief Commissionerate office Delhi Zone.

LIST OF OFFICERS CGST AUDIT-II

Sr. No.	Name of the Officer	Designation	Contact No.	Intercom
1	Shri Ranjan Khanna	Commissioner	011-26716066	301
2	Shri Vijay Bahadur Verma	Additional Commissioner	011-26716059	302
3	Shri Rohit Kumar	Joint Commissioner	011-26716064	812
4	Shri Sunil Kumar	Deputy Commissioner	011-26716019	304
5	Shri Shashi Kant Kumar	Deputy Commissioner	011-26716019	305
6	Smt. Anita Bhatia	Chief Accounts Officer	011-26716021	314

In addition to the above, there are 72 Group B and 19 Group C officers posted in CGST Audit-II

LIST of CPIO And FAA

S.No	Commissionerate	CPIO	Appellate Authority	Jurisdiction
1	CGST Audit-II Commissionerate	Shri Shashi Kant Kumar, Deputy Commissioner, 1st Floor, Plot-2B, EIL Annexe Building, Bhikaji Cama Place, New Delhi 110066 E-mailshashikant.64@gov.in Ph: 011-267166062	Shri Vijay Bahadur Verma, Additional Commissioner 1st Floor, Plot-2B, EIL Annexe Building, Bhikaji Cama Place, New Delhi 110066, Email: vb.verma@nic.in Ph: 011- 26716059	Matter related to CGST Audit-II Commissioneerate