

Information Sought:

Sir / Madam

Subject: Request for PAN India Transfer of RTI Application

With due respect, We submit that We had filed an RTI Application on 17.02.2026 before CBIC Delhi vide Online Registration No CBECE/R/E/26/00185 seeking information on a PAN India basis. Subsequently on 18.02.2026 the said application was transferred under Section 6(3) of the RTI Act 2005 to CBIC Mumbai vide Online Registration No CCEM1/R/T/26/00196. Thereafter the same was further transferred to the Chief Commissioner of Customs and Central Excise Nagpur Zone vide Online Registration No CCENP/R/T/26/00173.

From the transfer details available on the RTI portal it appears that only two field formations have received the application. However the information sought pertains to PAN India jurisdiction and cannot be restricted to any single Commissionerate or Zone.

In view of the above we are filing this communication before your goodself today i.e. 21.02.2026 with a humble request that The RTI Application may kindly be transferred to all concerned field formations across India wherever the subject matter information is available.

The application may not be confined to any single Zone or Commissionerate as the information specifically relates to PAN India data. Necessary directions may kindly be issued to ensure consolidated and complete information is provided in compliance with the RTI Act 2005. We request your good office to take appropriate action in the matter and ensure proper PAN India circulation of the application in the interest of transparency and justice.

POINT-WISE INFORMATION SOUGHT:

1. Systemic Conspiracy and Network Mapping Modus Operandi on Pan-India Basis
 - a) Certified copies of all Call Detail Records analysis conducted by the CBI or the Department for Shri Hari Prakash Sharma for the period 01.01.2025 to 14.10.2025 Specifically providing the frequency and duration of calls with the other officers Named by Mr. Sachin Doshi namely Arpit Gaur, Akhilesh Singh, Abhishek Chandra And any other officers of the rank of Superintendent, Assistant Commissioner, or Deputy Commissioner in the Nashik zone and other zones.
 - b) Details of any common financial transactions, property dealings, or shared Bank beneficiaries between Shri Hari Prakash Sharma and any other CGST officers In Maharashtra or neighboring states during the last ten years as unearthed During the CBI or departmental investigation.
 - c) Information on whether any WhatsApp group or other digital communication Platform existed among the officers of the Nashik Commissionerate Preventive Wing or

other zones that was used to share intelligence on target companies for Raids and negotiations as alleged in the public domain.

d) The complete list of all officers of any rank who were transferred out of the Nashik Commissionerate or any other zone in the last three years following a Complaint or vigilance inquiry related to corruption or disproportionate assets Along with the reasons recorded for such transfers.

2. Unaccounted Wealth, Asset Details, and the System that Enabled It The Court Order mentions a bank balance of over Rs. 2.1 Crores and seizure of Cash and jewelry. It is impossible to amass such wealth without a systemic failure In the asset declaration and verification process.

a) Provide the complete asset details of Shri Hari Prakash Sharma from the date of His joining the GST and Central Excise department to 14.10.2025 including:

i. All immovable properties with complete addresses, purchase dates, and Consideration value in his name or in the name of his family members comprising Spouse and dependent children.

ii. Full bank statements of all accounts including Savings, Current, Fixed Deposit, And Demat in his name and his family members' names for the last 10 years from 2015 to 2025.

iii. Details of all vehicles registered in his name or his family members' names.

b) Provide a certified copy of his Immovable Property Returns and Annual Assets And Liabilities Returns filed with the department for each of the last 10 years From 2015 to 2025.

c) Disclose the complete procedure and provisions under which the department Verifies the asset declarations of its officers. Provide copies of all circulars, Manuals, or standard operating procedures that detail the mechanism for Conducting surprise checks or third-party verification of the assets declared by Officers to ensure they are not disproportionate to their known sources of Income.

d) Provide the details of the near and dear ones being relatives, friends, and Associates of Shri Hari Prakash Sharma who were examined during the Investigation to trace the benami holdings and layering of the seized Disproportionate assets. Also provide the standard departmental provisions that Mandate the scrutiny of an officer's social and familial circle to prevent the Holding of black money.

3. Identification of Beneficiary Tax Evaders being The Demand Side

a) A complete list of all taxpayers with Name, Address, GSTIN, and constitution of Business whose cases were handled, investigated, or scrutinized by Shri Hari Prakash Sharma during his entire tenure in the Nashik Commissionerate and any Other previous postings for the last 10 years.

b) Out of the list sought in Point 3 a, provide a separate list of cases where the Demand of tax or penalty was either dropped, drastically reduced, or settled for An amount significantly lower than the initial prima facie evasion during the Period when Shri Sharma was the investigating officer.

c) Details of all cases handled by Shri Sharma where the taxpayer made a formal Complaint against him for harassment or demand of bribe prior to the CBI trap of

14.10.2025 and the specific action taken by the department on each of those Complaints including the final outcome.

d) The total amount of revenue being IGST and CGST that was potentially Compromised or is now under jeopardy in all cases handled by Shri Hari Prakash Sharma due to the alleged corrupt practices and the steps taken by the Department to recover this public money.

4. Role and Current Status of Other Named Officers

a) Complete service details, posting history, and current place of posting of the Following officers for the last five years:

- i. Shri Arpit Gaur, Inspector, Preventive CGST Nashik.
- ii. Shri Akhilesh Singh, Inspector, Preventive CGST Nashik.
- iii. Shri Abhishek Chandra, Executive Assistant.
- iv. Shri Rajesh, Driver.

b) Provide the details of any departmental inquiry or vigilance probe initiated Against the above-named officers in connection with the CBI case or otherwise And the current stage of such proceedings.

c) Certified copies of their Annual Performance Appraisal Reports or ACRs for the Last five years from 2020-21 to 2024-25 to ascertain if any integrity doubts were Ever recorded by the reporting or reviewing officers.

5. Departmental Failure, Prior Intelligence, and Deliberate Suppression

a) Provide the specific reasons and a certified copy of the file notings for denying My previous RTI application bearing Reference No. CCENP slash R slash T slash 25 Slash 00194 dated 09.06.2025 which had specifically alerted the department About the potential corruption of Shri H.P. Sharma months before the CBI trap. Explain why this prior intelligence was ignored and no preventive action was Taken.

b) Details of the vigilance setup in the Nashik Commissionerate for the last five Years. Provide the names and designations of officers posted in the Vigilance wing And the number of trap cases, corruption complaints, and departmental actions They have initiated and successfully prosecuted during this period.

c) Certified copy of the Failed Trap or Lapsed Trap reports if any filed by the CBI or The Department's own vigilance in the last five years in the Nashik zone or any Other zone in Maharashtra where officers managed to evade capture despite Credible complaints.

d) Provide a copy of the investigation report that led to the issuance of the illegal Corrigendum dated 07.08.2025 which overturned the statutory FAA order for Disclosure in my case. Identify the officers who proposed and approved this mala Fide action to obstruct transparency.

6. Pan-India Data on All Corrupt Officers for the Last 10 Years

a) Provide the complete zone-wise list of all CGST and Central Excise officers of The rank of Inspector and above against whom corruption cases being criminal or Departmental were registered in the last 10 years from 2015 to 2025 across India. The list must include:

- i. Name of the officer, designation, and zone of posting at the time of the offense.

ii. Nature of the corruption allegation including bribery, disproportionate assets, ITC fraud collusion, and others.

iii. Current status of the case including under investigation, charge sheet filed, Convicted, acquitted, or departmental penalty imposed.

b) Out of the officers listed in Point 6 a, provide the number and details of those Against whom prosecution sanction was granted by the competent authority and The number of cases where such sanction was denied along with the reasons Recorded for denial.

c) Provide a zone-wise list of officers against whom Disproportionate Assets cases Were registered by the CBI or the department in the last 10 years along with the Quantum of assets allegedly disproportionate and the final outcome of such Cases.

7. Pan-India Data on ITC Fraud and Officer Complicity

a) Provide the total number of ITC fraud cases involving amount of Rs. 1 Crore and Above detected by the department across India in the last five years from 2020-21 to 2024-25 along with the zone-wise break-up.

b) Out of the cases in Point 7 a, provide the list of cases where there was any Evidence or allegation of officer complicity meaning collusion between the Taxpayer and the departmental officer. Provide the details of action taken against Such officers in each case.

c) Provide the total amount of revenue involved in ITC fraud cases where the Investigation was handled by an officer who was later arrested or charge-sheeted For corruption. Specify the current status of recovery of this revenue.

8. Pan-India Data on Transfer Policy for Corruption-Accused Officers

a) Provide a certified copy of the central policy, circular, or standing order Governing the transfer and posting of officers against whom corruption Complaints are pending or who are under vigilance inquiry.

b) Provide the list of all officers in the last five years who were transferred from a Vigilance-related or sensitive posting like Preventive Wing, Audit, or Investigation To a non-sensitive posting immediately after a corruption complaint was filed Against them along with the reasons recorded for such transfer.

c) Provide the details of the competent authority empowered to order such Transfers and the mechanism to ensure that transfers are not used to shield Corrupt officers from ongoing inquiries.

9. Pan-India Data on Recovery of Losses Caused by Corrupt Officers

a) Provide the total amount of revenue loss caused to the exchequer due to the Corrupt actions of departmental officers as ascertained in departmental or CBI Inquiries in the last 10 years across India.

b) Out of the amount in Point 9 a, provide the details of the amount actually Recovered from such officers or from the beneficiary taxpayers along with the Mode of recovery.

c) Provide the provisions under which the department initiates recovery Proceedings against an officer for the loss caused due to his corrupt actions and The number of cases where such recovery was actually effected in the last 10 Years.

10. Pan-India Data on Fake Invoices, Fake Input and Output Cases, and ITC Fraud Mechanisms being The Tools of Evasion

a) Provide the total number of fake invoice cases detected by the department Across India in the last five years from 2020-21 to 2024-25 along with the zone-Wise break-up.

For each such case provide:

i. The total number of fake invoices involved.

ii. The total amount of Input Tax Credit fraudulently claimed or passed on through Such fake invoices.

iii. The number of arrests made in connection with fake invoice rackets.

b) Out of the fake invoice cases detected in Point 10 a, provide the list of cases Where there was any evidence or allegation of officer collusion meaning where Departmental officers were found to be protecting the fake invoice operators or Were themselves involved in the racket. Provide the details of action taken Against such officers in each case.

c) Provide the total number of cases where taxpayers were found to be claiming ITC on the basis of fake inputs being purchases from non-existent suppliers or Showing fake outputs being sales to non-existent buyers to pass on fraudulent ITC During the last five years across India. Provide a zone-wise break-up of such cases And the amount of revenue involved.

d) Provide the details of the modus operandi commonly employed in fake invoice Cases including the use of shell companies, dummy directors, and address proof From remote locations as documented in departmental investigation reports or Advisories.

e) Provide a list of all masterminds or key operators of fake invoice rackets Arrested or identified by the department in the last five years across India along With the details of any departmental officers who were found to be in regular Contact with such operators.

f) Provide the total amount of revenue that was irrecoverably lost to the Exchequer in fake invoice cases where the masterminds fled or the companies Were struck off and the investigation was delayed or compromised due to the Involvement of corrupt officers.

g) Provide copies of all central advisories, circulars, or standing orders issued by The CBIC in the last five years specifically to tackle the menace of fake invoices, Fake input and output claims, and the role of departmental officers in facilitating Such frauds.

11. Pan-India Data on Benami Transactions and Shell Companies Linked to Corrupt Officers

a) Provide the details of all cases in the last five years where benami properties or Transactions were traced back to departmental officers or their near and dear Ones under the Benami Transactions Prohibition Act, 1988. Provide the zone-wise Break-up and the final outcome of such cases.

b) Provide the list of all shell companies that were found to be controlled or Beneficially owned by departmental officers or their family members through Which fraudulent ITC was passed on or money was laundered.

c) Provide the details of the mechanism in place to cross-verify the GSTIN Registrations of business entities with the asset declarations of officers to detect Any conflict of interest or benami ownership.

12. Pan-India Data on ITC Flow Analysis and Revenue Impact

- a) Provide a zone-wise analysis of the ITC claimed versus ITC availed ratio for high-Risk sectors such as iron and steel, trading, and services for the last five years and Identify the zones where this ratio was abnormally high indicating potential fraud.
- b) Provide the total amount of ITC that was reversed or recovered in fake invoice Cases across India in the last five years and the amount that remained Unrecovered.
- c) Provide the details of any data analytics or AI tools used by the department to Detect fake invoice networks and ITC fraud and the number of cases actually Detected through such tools.

Information Provided:

In this regard, it is submitted that the point wise reply of requisite information of RTI is as under:

1 to 5. Does not pertain to this office.

6. Pan-India Data on All Corrupt Officers for the last 10 years: The information sought in Point 6 of the RTI application qualifies as personal information as defined under clause (j) of Section 8(1) of the RTI Act, 2005, the disclosure of which has no relationship to any public activity or public interest. This position has been explicitly upheld in Special Leave Petition (Civil) No. 27734 of 2012, Girish Ramchandra Deshpande vs. Central Information Commission (copy enclosed).

7 to 8. Does not pertain to this office.

9. No such information is available with this Commissionerate.

10. Does not pertain to this office.

11. No cases regarding benami properties or transactions involving departmental officials have been detected in this office. Therefore, this report may be treated as NIL of this Commissionerate.

12. Does not pertain to this office.