

Information Sought:

The following specific information is sought under the RTI Act, 2005. Each query is Numbered sequentially and is accompanied by the specific point-wise breakdown Of information required. All information is sought in the form of certified copies Of original documents including but not limited to circulars, instructions, orders, Office memoranda, file notings, minutes of meetings, communications with field Formations, and data compilations.

PART A: POLICIES AND GUIDELINES ON DISTINCTION BETWEEN "COMPLAINT" AND "INFORMER APPLICATION"

Query A.1: Whether any CBIC Circular, Instruction, Office Memorandum, or Guidelines, issued at any time from 2017 till date, defines or clarifies the distinction between:

- (i) A "Complaint" submitted to any CGST formation; and
- (ii) An "Informer Application" submitted for reward under the CBIC Informer Reward Scheme (Circular No. 20/2015 dated 31.07.2015 as amended from time to Time).

Information required:

- Provide certified copy of every such Circular, Instruction, OM, or Guidelines.
- If no such document exists, provide a certified "nil" reply.

Query A.2: Whether any CBIC Circular, Instruction, Office Memorandum, or Guidelines specifies that a written application submitted to a CGST formation Shall be treated as a "Complaint" and NOT as an "Informer Application" merely Because the receiving officer failed to register AE-1 or failed to follow the Prescribed confidentiality protocols.

Information required:

- Provide certified copy of every such document.
- If no such document exists, provide a certified "nil" reply.

Query A.3: Whether any CBIC Circular, Instruction, Office Memorandum, or Guidelines empowers any receiving officer or any other officer of a CGST Commissionerate to unilaterally re-classify an applicant from "Informer" to "Complainant" or to "Third Party" without any written communication or Intimation to the applicant.

Information required:

- Provide certified copy of every such document.
- If no such document exists, provide a certified "nil" reply.

Query A.4: Whether any CBIC Circular, Instruction, Office Memorandum, or Guidelines mandates that when an applicant explicitly invokes the "Applicable Whistleblower guidelines and reward schemes of the GST department" and Explicitly demands "complete confidentiality under the whistleblower policy" (as In my application dated 23.09.2025 at pages 1 and 7), the receiving officer is Under any obligation to:

- (i) Treat such application as an informer application;
- (ii) Register AE-1 within the stipulated time;
- (iii) Place the application in a sealed envelope within 24 hours;
- (iv) Inform the applicant in writing of the registration number or any classification Decision.

Information required:

- Provide certified copy of every such document.
- If any document requires that such applications be treated as complaints despite Explicit invocation of whistleblower protection, provide that document with full Justification.

PART B: AE-1 REGISTRATION PROTOCOLS AND DEPARTMENTAL RESPONSIBILITY

Query B.1: Whether any CBIC Circular, Instruction, Office Memorandum, or Guidelines prescribes the maximum time limit within which a receiving officer of a CGST formation MUST register AE-1 upon receipt of an informer application.

Information required:

- Provide certified copy of every such document specifically stating the prescribed Time limit (24 hours, 48 hours, or otherwise).
- Provide the date of issuance and effective date of each such document.

Query B.2: Whether the CBIC has issued any instructions or communications to all Field formations clarifying that:

- (i) AE-1 registration is the duty of the receiving officer and NOT a precondition for Informer status; and
- (ii) Failure to register AE-1 within the prescribed time limit constitutes a "grave Dereliction of duty" on the part of the receiving officer.

Information required:

- Provide certified copy of every such instruction or communication.

Query B.3: Whether the CBIC has prescribed any uniform format or procedure for AE-1 registration that is applicable across all field formations. If yes, provide:

- (i) The prescribed format of AE-1 (Annexure);
- (ii) The complete procedure for AE-1 registration including the officer responsible, The register to be maintained, and the timeline for registration;
- (iii) The name and designation of the officer who is the custodian of AE-1 records At each level.

Query B.4: Provide the following statistical information for the period 01.01.2020 to 31.03.2026 (or latest available date):

- (i) Total number of AE-1 registrations made in each CGST zone (zone-wise break-up);
- (ii) Total number of informer applications received in each CGST zone;
- (iii) Total number of cases where AE-1 was NOT registered despite the application Being acted upon (i.e., raid conducted or investigation initiated based on the Information);
- (iv) Zone-wise and year-wise break-up of (i), (ii), and (iii) above.

PART C: CONFIDENTIALITY PROTOCOLS — SEALED ENVELOPE AND IDENTITY PROTECTION

Query C.1: Whether any CBIC Circular, Instruction, Office Memorandum, or Guidelines prescribes that upon receipt of an informer application, the following documents MUST be placed in a "securely sealed envelope" within a specified time limit:

- (i) The information slip;
- (ii) The undertaking (if any);
- (iii) AE-1;
- (iv) Any supporting documents including identity proof of informer.

Information required:

- Provide certified copy of every such document.
- Specifically state the prescribed time limit within which the sealed envelope Must be prepared (24 hours or otherwise).

Query C.2: Provide the complete procedure prescribed by CBIC for:

- (i) The custody and handling of sealed envelopes containing informer information;
- (ii) The chain of custody from receiving officer to next higher official;
- (iii) The register(s) to be maintained for tracking sealed envelopes;
- (iv) The persons authorized to open sealed envelopes and under what Circumstances.

Query C.3: Whether any CBIC Circular, Instruction, Office Memorandum, or Guidelines prescribes that:

- (i) No more than ONE copy of any informer application shall be made;
- (ii) Any photocopying of informer application requires specific authorization from The Commissioner or higher authority;
- (iii) A log of all persons who access the informer application shall be maintained.

Information required:

- Provide certified copy of every such document.
- If no such document exists, provide a certified "nil" reply.

Query C.4: Provide the complete text of any CBIC communication sent to any field Formation regarding the Kerala Government Circular No. 01 of 2021 dated 06.01.2021 titled "Instructions for management of informer details" (which Mandates AE-1 creation, sealed cover, LTI, etc.). If CBIC has adopted or Recommended adoption of similar protocols, provide all relevant Communications.

PART D: POST-IDENTITY LEAKAGE — REMEDIAL MECHANISMS AND DEPARTMENTAL LIABILITY

Query D.1: Whether any CBIC Circular, Instruction, Office Memorandum, or Guidelines prescribes the procedure to be followed by any CGST formation when It is discovered (through CBI trap, RTI disclosure, or otherwise) that:

- (i) An informer application has been leaked from the custody of the department;
- (ii) The informer's identity has been compromised and shared with the accused Party;

(iii) The informer is facing criminal proceedings or threats to life/liberty as a Consequence.

Information required:

- Provide certified copy of every such document.
- Specifically state the prescribed timeline within which the informer MUST be Informed of the leak.
- Specifically state the prescribed timeline within which an FIR must be registered Against responsible officers.

Query D.2: Whether any CBIC Circular, Instruction, Office Memorandum, or Guidelines provides that upon discovery of identity leak:

- (i) The department is vicariously liable for damages to the informer;
- (ii) The department must provide immediate police protection to the informer And family;
- (iii) The department must facilitate withdrawal of any false criminal complaint Filed using leaked documents.

Information required:

- Provide certified copy of every such document.

Query D.3: Provide the complete details of ALL cases reported to CBIC (HQ) or Recorded by CBIC where:

- (i) An informer application was leaked from the custody of any CGST formation;
- (ii) The informer's identity was compromised;
- (iii) The informer suffered harassment, criminal proceedings, or threats as a Consequence.

Information required for each such case:

- CGST Commissionerate/Zone where leak occurred;
- Year of leak;
- Whether leak was confirmed (by CBI/CVC/Departmental inquiry);
- Whether informer was informed of leak;
- Whether informer was granted informer status;
- Whether advance reward was paid;
- Whether departmental proceedings were initiated against responsible officers;
- Whether compensation was paid to informer;
- Current status of the case.

Query D.4: Whether CBIC (HQ) has received any complaint/report/intimation From CGST Nashik Commissionerate regarding:

- (i) The CBI trap on 13.10.2025 and seizure of informer documents from the Chamber of Superintendent Mr. Hariprakash Sharma;
- (ii) The issuance of official acknowledgment by the Commissioner and Vigilance Department, CGST Nashik to Mr. Ankit Doshi on 11.11.2025;
- (iii) The criminal complaint filed against me on 12.11.2025 using my leaked Application.

Information required:

- Provide certified copy of all communications between CGST Nashik Commissionerate and CBIC (HQ) on these matters.
- If any inquiry/investigation was ordered by CBIC (HQ) into these matters, Provide all related file notings, orders, and reports.

Query D.5: Whether any officer of CGST Nashik Commissionerate has been placed Under suspension, departmental inquiry, or any disciplinary proceedings in Connection with:

- (i) Failure to register AE-1 in my case (application dated 23.09.2025);
- (ii) Failure to place my application in sealed envelope within 24 hours;
- (iii) The leak of my application from departmental custody;
- (iv) The issuance of official acknowledgment to the accused Mr. Ankit Doshi on 11.11.2025.

Information required:

- Provide certified copy of all orders, charge sheets, and inquiry reports.

Query D.6: Provide the complete file notings and correspondence (internal and External) of CBIC (HQ) regarding:

- (i) The systemic issue of AE-1 non-registration across field formations;
- (ii) Any proposal to make informer registration mandatory and informer-driven (Rather than officer-driven);
- (iii) Any proposal to create a centralised, tamper-proof electronic register of Informers accessible to informers for tracking status.

PART E: WHISTLEBLOWER PROTECTION ACT, 2014 — CBIC IMPLEMENTATION STATUS

Query E.1: Whether CBIC has issued any instructions, guidelines, or circulars to all Field formations regarding implementation of the Whistle Blowers Protection Act, 2014, particularly:

- (i) Section 3 — Prohibition of victimization of whistleblower;
- (ii) Section 4 — Competent Authority;
- (iii) Section 11 — Protection of identity of whistleblower.

Information required:

- Provide certified copy of every such instruction, guideline, or circular.
- If no document exists, provide a certified "nil" reply.

Query E.2: Whether the Whistle Blowers Protection Act, 2014 has been brought Into full force with Rules framed by the Central Government. If yes, provide the Date of notification of Rules and certified copy of the Rules.

Query E.3: Whether CBIC has designated any officer(s) as "Competent Authority" Under Section 4 of the Whistle Blowers Protection Act, 2014 for receiving Complaints from whistleblowers working with or providing information to CBIC Formations. If yes, provide:

- (i) Name, designation, and contact details of each Competent Authority;

(ii) Certified copy of the order of designation.

PART F: REWARD GUIDELINES — ELIGIBILITY CRITERIA FOR INFORMER STATUS

Query F.1: Under the CBIC Informer Reward Guidelines (Circular No. 20/2015 Dated 31.07.2015 as amended by Circular No. 36/2018 dated 05.10.2018), Provide the complete eligibility criteria for grant of informer status, specifically:

- (i) Whether the informer is required to be registered on AE-1 as a precondition for informer status;
- (ii) Whether the informer is required to sign any specific format or undertaking as A precondition;
- (iii) Whether failure of departmental officers to register AE-1 or follow Confidentiality protocols can be used to deny informer status to the applicant.

Query F.2: Under the said Reward Guidelines, provide the complete criteria for Grant of "Advance Reward" including:

- (i) The stage at which advance reward becomes payable (after raid, after Recovery, after issuance of Show Cause Notice);
- (ii) The percentage of reward payable as advance reward;
- (iii) The timeline within which advance reward must be processed and paid.

Query F.3: Whether any informer who provided information resulting in recovery of approximately Rs. 1.22 Crore or more has been paid advance reward. If yes, provide:

- (i) Number of such informers (year-wise from 2020 to 2026);
- (ii) Range of amounts paid as advance reward.

PART G: CONSTITUTIONAL AND STATUTORY FRAMEWORK — LEGAL POSITION

Query G.1: Provide the legal opinion (if any) obtained by CBIC from the Ministry of Law or any other authority on the following questions:

- (i) Whether the leak of informer identity from departmental custody constitutes a Violation of Article 21 (Right to Life and Personal Liberty) of the Constitution of India;
- (ii) Whether the State is vicariously liable to pay compensation for such violation Under the doctrine of constitutional tort as laid down by the Supreme Court of India (Nilabati Behera v. State of Orissa, (1993) 2 SCC 746);
- (iii) Whether an informer whose identity is leaked is entitled to compensation for Mental agony, harassment, and threat to life.

Information required:

- Provide certified copy of every such legal opinion, note, or file noting.

Query G.2: Provide the legal opinion (if any) obtained by CBIC regarding the Applicability of Section 151 and Section 152 of the CGST Act, 2017 to informer Applications, specifically:

- (i) Whether the "absolute duty of confidentiality" under Section 152 applies to Informer applications;
- (ii) What are the consequences under law for breach of Section 152 by a public Servant.

Query G.3: Whether CBIC has issued any instructions to field formations regarding Registration of FIRs under the Official Secrets Act, 1923 or the Bharatiya Nyaya Sanhita, 2023 (BNS) against officers responsible for leaking informer identity. If Yes, provide certified copy of all such instructions.

PART H: DATA ON INFORMER APPLICATIONS AND REWARDS (PAN INDIA)

Query H.1: Provide the following statistical data for the period 01.01.2020 to 31.03.2026 (zone-wise, year-wise, and formation-wise):

- (i) Total number of informer applications received;
- (ii) Total number of informer applications rejected;
- (iii) Total number of informer applications treated as "complaints" (re-classified) Without informer status & WITHOUT ANY COMMUNICATION TO INFORMER;
- (iv) Total number of AE-1 registrations made;
- (v) Total number of raids conducted based on informer information;
- (vi) Total amount of recovery/demand raised based on informer information;
- (vii) Total amount of advance reward paid to informers;
- (viii) Total amount of final reward paid to informers;
- (ix) Total number of informers who received advance reward;
- (x) Total number of informers who received final reward.

Query H.2: Provide the following data for CGST Nashik Commissionerate Specifically for the period 01.01.2020 to 31.03.2026:

- (i) Total number of informer applications received;
- (ii) Total number of AE-1 registrations made;
- (iii) Total number of raids conducted based on informer information;
- (iv) Total amount of reward paid to informers (advance + final);
- (v) Total number of informers who have been granted informer status.

Query H.3: Provide the data of how many CGST Commissionerates have, in their RTI replies to applicants, stated that:

- (i) AE-1 registration is a departmental duty and not a precondition for informer Status;
- (ii) Failure to register AE-1 within 24-48 hours is a "grave dereliction of duty";
- (iii) Plain paper submissions do not alter confidentiality protection.

Information required:

- List of Commissionerates that have given such replies (with copies of such Replies, redacted as necessary under Section 10(1) of RTI Act).
- Whether CBIC (HQ) has taken any note of the inconsistency in replies across Commissionerates.

.PART I: SPECIFIC INFORMATION REGARDING MY CASE

Query I.1: Whether CBIC (HQ) has received any communication from CGST Nashik Commissionerate regarding my application dated 23.09.2025. If yes, provide:

- (i) Certified copy of all such communications;
- (ii) Certified copy of all file notings in CBIC (HQ) regarding my case.

Query I.2: Whether CBIC (HQ) has issued any direction, instruction, or Communication to CGST Nashik Commissionerate or to any other authority Regarding:

- (i) The leak of my identity;
- (ii) The classification of my application as "complaint" despite explicit invocation Of whistleblower guidelines;
- (iii) The issuance of official acknowledgment to the accused Mr. Ankit Doshi on 11.11.2025.

Information required:

- Provide certified copy of every such direction, instruction, or communication.

Query I.3: Whether CBIC (HQ) has been informed of the "No Leakage" certification Issued by CGST Nashik Commissionerate on 07.02.2026 despite the CBI seizure of My documents from the chamber of Superintendent Mr. Hariprakash Sharma. If Yes, what action has CBIC (HQ) taken on this matter.

PART J: IMPLEMENTATION OF CIC AND COURT DECISIONS

Query J.1: Provide the complete list of all decisions/orders of the Central Information Commission (CIC) from 01.01.2020 till date where:

- (i) CIC has held that informer identity leak from departmental custody constitutes Gross negligence;
- (ii) CIC has directed payment of compensation to informer for identity leak;
- (iii) CIC has directed departmental proceedings against officers responsible for Leak.

Information required:

- Provide certified copy of each such CIC decision/order.
- Provide details of implementation/compliance by the concerned CGST formation In each case.

Query J.2: Provide the complete list of all judgments/orders of any High Court or The Supreme Court of India from 01.01.2015 till date where:

- (i) The court has held that CGST/Customs/Central Excise department is liable for Damages for leak of informer identity;
- (ii) The court has directed payment of compensation to informer for identity leak;
- (iii) The court has interpreted the distinction between "complaint" and "informer Application" in the context of tax laws.

Information required:

- Provide certified copy of each such judgment/order.
- Provide details of implementation/compliance by CBIC in each case.

PART K: TECHNICAL AND PROCEDURAL QUESTIONS

Query K.1: Provide the complete standard operating procedure (SOP), if any, Prescribed by CBIC for:

- (i) Receipt and initial processing of informer applications;
- (ii) Verification of informer identity and credentials;

- (iii) Registration of AE-1;
- (iv) Preparation of sealed envelope;
- (v) Custody and transfer of sealed envelope;
- (vi) Communication with informer (including intimation of registration number And status updates);
- (vii) Processing of advance reward claims;
- (viii) Handling of informer applications when the informer's identity is Compromised.

Query K.2: Whether CBIC has developed or is in the process of developing any Digital/electronic system for:

- (i) Centralised registration of informers with unique informer ID;
- (ii) Tracking of informer applications by informers themselves (online portal);
- (iii) Secure transmission of informer information between formations;
- (iv) Audit trail of all access to informer information.

Information required:

- Provide details of such system including date of launch, features, and access Procedure.
- If not developed, provide the reasons and timeline for development.

Query K.3: Whether CBIC has conducted any training programs or issued any Awareness material for its officers regarding:

- (i) The Informer Reward Scheme and eligibility criteria;
- (ii) Confidentiality obligations under Section 152 of CGST Act;
- (iii) Whistleblower protection protocols;
- (iv) AE-1 registration and sealed envelope procedure;
- (v) Consequences of breach of confidentiality.

Information required:

- Provide details of all such training programs conducted zone-wise and year-wise.
- Provide certified copy of all training material.

PART L: REDRESSAL AND GRIEVANCE MECHANISM FOR INFORMERS

Query L.1: Whether CBIC has established any dedicated mechanism, cell, or Officer for:

- (i) Receiving complaints from informers regarding identity leak or harassment;
- (ii) Investigating complaints of identity leak;
- (iii) Providing protection to informers whose identity is compromised;
- (iv) Processing claims for compensation from informers.

Information required:

- Provide the name, designation, contact details, and address of each such Mechanism/cell/officer.
- Provide the procedure for informers to approach such mechanism.

Query L.2: How many informers have approached CBIC's redressal mechanism (if Any) in the period 01.01.2020 to 31.03.2026 with complaints of:

- (i) Identity leak;
- (ii) Denial of informer status despite actionable information;
- (iii) Non-payment of advance reward;
- (iv) Harassment by departmental officers.

Information required:

- Provide year-wise and zone-wise break-up.
- Provide details of disposal of each such complaint.

Information Provided:

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

PART A: Does not pertain to this office.

PART B: Does not pertain to this office.

PART C: Does not pertain to this office.

PART D: Does not pertain to this office.

PART E:

1 to 2. Does not pertain to this office.

3. The process of filing complaints against officers and designated email IDs of authorities for complaint submission is already available on the public domain, i.e. website of CBIC/CVC and other Central Government departments.

PART F: Does not pertain to this office.

PART G: Does not pertain to this office.

PART H: Does not pertain to this office.

PART I: Does not pertain to this office.

PART J: Does not pertain to this office.

PART K: Does not pertain to this office.

PART L: Does not pertain to this office.