

## **Information Sought:**

### **General GST administration and protocol duties:**

Provide detailed Standard Operating Procedures SOP and protocol duties prescribed for CGST officers during registration verification inspection search and seizure audit and adjudication proceedings.

Provide copies of guidelines or circulars issued by CBIC regarding prevention of corruption handling of taxpayers without harassment and accountability of officers.

Provide details of internal vigilance mechanisms to monitor conduct of CGST officers.

Provide number of complaints received against GST or CGST officers in last 5 years and their status.

### **Corruption and misconduct:**

Provide total number of CBI vigilance or departmental inquiries initiated against CGST officers in last 5 years.

Provide details of disciplinary action taken against officers found guilty.

Provide details of systemic reforms implemented to prevent fake Input Tax Credit ITC fraud and bribe demands during verification.

Provide data on GST fraud detection and recovery in last 5 years.

### **Specific point Nagpur CGST:**

Provide details of verification procedures followed before granting GST registrations in Nagpur

Whether any CGST officials were investigated for negligence or collusion in GST fraud cases in Nagpur

Provide details of action taken against officers if any

Provide list of cancelled GST registrations due to fraud in Nagpur in last 3 years

### **Specific point Patna CGST:**

Provide details of total GST fraud cases detected in Patna CGST jurisdiction number of arrests and prosecutions

Whether any complaints of bribery or misconduct were received against officers in Patna

Provide inspection protocol followed in Patna CGST and whether any deviations were reported

### **Specific point Jaipur CGST:**

Provide details of departmental action taken in cases of disproportionate assets involving CGST officers in Jaipur and whether suspension or termination proceedings were initiated.

Whether assets declaration of officers is regularly audited and verified.

Provide number of vigilance cases registered in Jaipur CGST in last 5 years.

### **Transparency and accountability:**

Provide details of public grievance redressal system available for taxpayers.

Provide average time taken for resolution of complaints against officers.

Whether any whistleblower protection mechanism exists for reporting corruption in GST department.

**Digital system and fraud prevention:**

Provide details of technological tools used to detect fake invoices shell companies and ITC fraud.

Whether data analytics or AI is used to detect suspicious GST transactions.

**Information Provided:**

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

**A. General GST administration and protocol duties:**

1. Provide detailed Standard Operating Procedures SOP and protocol duties prescribed for CGST officers during registration verification inspection search and seizure audit and adjudication proceedings: Does not pertain to this office.
2. Provide copies of guidelines or circulars issued by CBIC regarding prevention of corruption, handling of taxpayers without harassment and accountability of officers: Does not pertain to this office.
3. Provide details of internal vigilance mechanisms to monitor conduct of CGST officers: All circulars, Manuals, or standard operating procedures regarding internal vigilance mechanisms are available on the website of CBIC ([www.cbic.gov.in](http://www.cbic.gov.in)) and CVC ([www.cvc.gov.in](http://www.cvc.gov.in)) and 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.
4. Provide number of complaints received against GST or CGST officers in last 5 years and their status: One complaint has been received, and departmental inquiry is under investigation.

**B. Corruption and misconduct:**

1. Provide total number of CBI vigilance or departmental inquiries initiated against CGST officers in last 5 years: One.
2. Provide details of disciplinary action taken against officers found guilty: Departmental inquiry is under investigation.
3. Provide details of systemic reforms implemented to prevent fake Input Tax Credit ITC fraud and bribe demands during verification: Does not pertain to this office.
4. Provide data on GST fraud detection and recovery in last 5 years: Does not pertain to this office.

**C. Specific point Nagpur CGST:** Does not pertain to this office.

**D. Specific point Patna CGST:** Does not pertain to this office.

**E. Specific point Jaipur CGST:**

1. Provide details of departmental action taken in cases of disproportionate assets involving CGST officers in Jaipur and whether suspension or termination proceedings were initiated: There is no case related to 'disproportionate assets' in this office.
2. Whether assets declaration of officers is regularly audited and verified: Yes, all officers submit their IPR (Property Returns) annually, and this office verifies all IPRs submitted by the officers.
3. Provide number of vigilance cases registered in Jaipur CGST in last 5 years: One.

**F. Transparency and accountability:**

1. Provide details of public grievance redressal system available for taxpayers: A single service center (Sewa Kendra) for public grievance redressal has been established for taxpayers, jointly by three Commissionerate, it is located within the CGST Commissionerate, Jodhpur.
2. Provide average time taken for resolution of complaints against officers: The average time limit for conducting investigations and departmental inquiries is specified in CVO Circular No. 000/VGL/18 dated 23.05.2000, and it is available on the CBIC portal.
3. Whether any whistleblower protection mechanism exists for reporting corruption in GST department: All circulars, Manuals, or standard operating procedures regarding internal vigilance mechanisms are available on the website of CBIC ([www.cbic.gov.in](http://www.cbic.gov.in)) and CVC ([www.cvc.gov.in](http://www.cvc.gov.in)) and 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.

**G. Digital system and fraud prevention:**

1. Provide details of technological tools used to detect fake invoices, shell companies and ITC fraud: Does not pertain to this office.
2. Whether data analytics or AI is used to detect suspicious GST transactions: Does not pertain to this office.