



भारत सरकार / GOVERNMENT OF INDIA
आयुक्त का कार्यालय / OFFICE OF THE COMMISSIONER
केंद्रीय जी एसटी, उत्पाद शुल्क एवं सीमा शुल्क, अपील आयुक्तालय, भुवनेश्वर
CENTRAL GST, EXCISE & CUSTOMS, APPEALS COMMISSIONERATE, BHUBANESWAR
केंद्रीय राजस्व भवन, राजस्व विहार, भुवनेश्वर - 751007 / C.R. Building, Rajaswa Vihar, Bhubaneswar - 751007

Tel. No. 0674 - 2589153 / 2973341

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C.No.II(39)1/ET/Appeals/BBSR/2017

16589-70

Date:-

20.2.19.

To
Ms. Udit Saraf,
C/o Mr. Rajeev Kumar Agarwal,
Rajeev Agarwal & Co., 6G, Elgin Road, First Floor,
Kolkata-700020.

Madam,

Sub: - Information under RTI Act, 2005- Regarding.

Please refer to your RTI application dated 30.01.2019 on the above subject.

In this regard, it is informed that you have sought information about assessee M/s Mahanadi Coal fields Limited, which is a third Party information and the same cannot be shared without the no-objection from the said assessee.

Point (i) - No note sheet was prepared at the time of personal hearing held on 19.12.2018 in respect of Appeal No.17/CE/RKL-GST/2018 filed against O-I-O No.14(15)01/Adjn/SBP-III/2017 dt.15.12.2017 passed by the Asst. Commissioner, CGST & CX, Sambalpur-I Division. However, the minutes of Personal Hearing recorded by the Commissioner of Appeals has been incorporated in the Order-in -Appeal dated 28.12.2018. Moreover, information requested by you is related to a quasi-judicial proceeding. Hon'ble Central Information Commission in the case of Rakesh Kumar Gupta Vs. Income Tax Appellate Tribunal (ITAT); Appeal No.CIC/AT/A/2006/00586 dated 18.09.2007 has held that information related to a quasi-judicial proceeding cannot provided under RTI Act.

Point (ii) - No noting was made by Commissioner (Appeals) and/or Superintendent in the noting side of aforesaid appeal case file. Hence, no such note-sheet is available in this office.

If you are not satisfied with this reply, you may file appeal before Sri Harbir, Addl. Commissioner, the Appellate Authority, Central GST, Excise & Customs, Appeals Commissionerate, Bhubaneswar within 30 days.

Yours faithfully,

o/c

(T. K. Nayak)

Assistant Commissioner (CPIO)

Copy forwarded for information and necessary action to:-

1. The Assistant Commissioner (CPIO), CGST & Central Excise, Bhubaneswar Commissionerate, Bhubaneswar w.r.t. his letter C.No.V(20)09/RTI/BBSR/2019/3399-A dated 07.02.2019.