

DISCLOSURE UNDER SECTION 4(1)(b) OF RIGHT TO INFORMATION ACT, 2005

1. ORGANIZATION AND FUNCTION:

1.1. PARTICULARS OF ITS ORGANIZATION, FUNCTIONS AND DUTIES [Section 4(1)(b)(ii)]:

1.1.1. NAME AND ADDRESS OF THE ORGANIZATION:

Office of The Principal Chief Commissioner of Central Tax,
Central Revenue Building, Queen's, Road, Bengaluru – 560001.

1.1.2. HEAD OF THE ORGANIZATION:

Ms. Kajal Singh, Principal Chief Commissioner of Central Tax,
Bengaluru CGST Zone.

1.1.3. VISION, MISSION AND KEY OBJECTIVES:

Our Vision is to provide an efficient and transparent mechanism for collection GST with a view to encourage voluntary compliance.

Our Mission and Key objectives is to achieve excellence in the formulation and implementation of Goods and Services Tax (GST)/Indirect tax laws and procedures aimed at:

- Realizing the revenues in a fair, equitable, transparent and efficient manner.
- Administering the Government's economic, taxation and trade policies in a pragmatic manner.
- Facilitating trade and industry by streamlining and simplifying GST processes and helping Indian business to enhance its competitiveness.
- Creating a climate for voluntary compliance by providing information and guidance.
- Combating revenue evasion, commercial frauds and social menace.
- Supplementing the efforts to ensure national security.

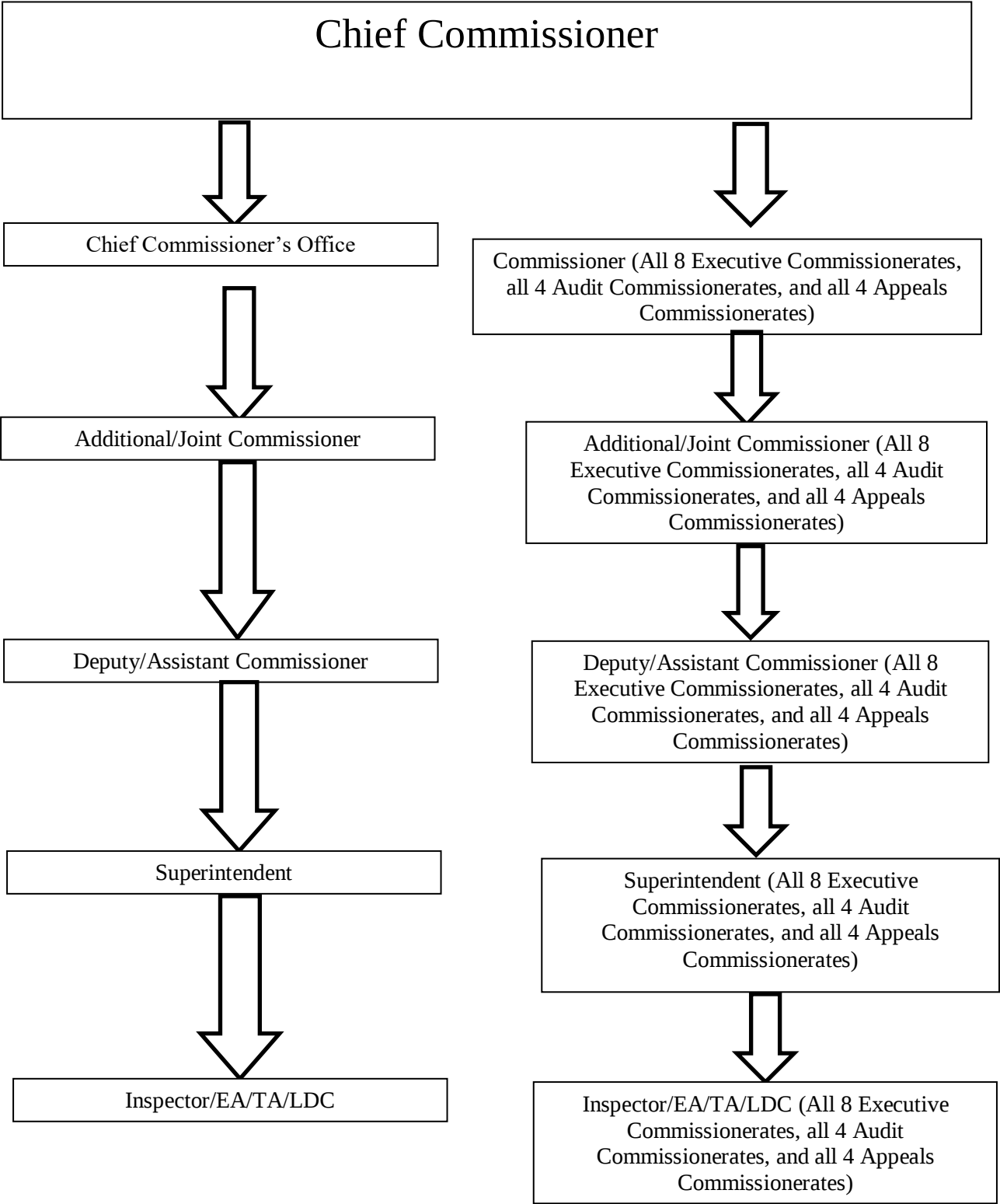
1.1.3. Functions and Duties:

The Bengaluru CGST Zone is a Central Government organization working under Central Board of Indirect Taxes & Customs (CBIC), Department of Revenue, Ministry of Finance, Government of India. The Bengaluru CGST Zone is entrusted to monitor the work of levy and collection of CGST, Central Excise Duty having jurisdiction over 16 commissionerates, which includes 8 executive Commissionerates, 4 Appeals Commissionerate and 4 Audit Commissionerates as detailed below:

Sl. No.	Name of the Commissionerate	Address of the Commissionerate
1	Bengaluru East	GST East Commissionerate, 4th Floor, TTMC Building, Above BMTC Bus Stand, Old Airport Road, Domaluru, Bengaluru-560071
2	Bengaluru North	Office of the Commissioner of Central Tax, Bengaluru North Commissionerate, NO. 59, HMT Bhavan, Bellary Road, Bengaluru - 560032
3	Bengaluru NorthWest	O/o the Commissioner of Bengaluru GST North West Commissionerate, 2nd Floor, South Wing, BMTC Bus Stand Complex, Shivaji Nagar, Bengaluru – 560051
4	Bengaluru South	Office of the Commissioner of Central Tax, Bengaluru South Commissionerate, Bengaluru, 1st Floor, CR Building, Queens Road, Shivaji Nagar, Bengaluru, Karnataka-560001

5	Bengaluru West	Office of the Principal Commissioner of Central Tax & GST Commissionerate, Bengaluru West 1st, Floor BMTC Bus Stand Building, Banashankari, Bengaluru-560070
6	Belagavi CGST	Office of the Commissioner of Central GST & Central Excise, No.71, Club Road, Belagavi-590001
7	Mysuru CGST	GST BHAWAN, S1 & S2, Vinaya Marga, Siddhartha Nagar, Mysore - 570 011
8	Mangaluru CGST	BUNTS HOSTEL ROAD, TRADE CENTRE BUILDING, 7TH FLOOR, MANGALORE-575003
9	Bengaluru Audit-I	OFFICE OF THE COMMISSIONER OF CENTRAL TAX (AUDIT), CENTRAL TAX AUDIT-I COMMISSIONERATE, 2nd FLOOR, BMTC, TTMC, BANASHANKARI, BENGALURU-560070
10	Bengaluru Audit-II	OFFICE OF THE COMMISSIONER OF CENTRAL TAX (AUDIT), CENTRAL TAX AUDIT-II COMMISSIONERATE, 2nd FLOOR, BMTC, TTMC, BANASHANKARI, BENGALURU-560070
11	Mysuru Audit	S1 & S2 VINAYA MARG, SIDDARTHA NAGAR, MYSURU-570011
12	Belagavi Audit	O/o The Commissioner of CGST & C.Ex, Audit, Belagavi, C.R building, IIIrd Floor, No. 71 Club Road, Belagavi-590001
13	Bengaluru Appeals-I	4th Floor, TTMC Building, Above BMTC Bus Stand, Old Airport Road, Domaluru, Bengaluru-560071
14	Bengaluru Appeals-II	4th Floor, TTMC Building, Above BMTC Bus Stand, Old Airport Road, Domaluru, Bengaluru-560071
15	Mysuru Appeals	GST Bhavan, IIInd Floor, S1 & S2, Vinaya Marg, Siddartha Layout, Mysuru-570029
16	Belagavi Appeals	Office of the Commissioner (Appeals) CGST & Central Excise, Belagavi Commissionerate, Ground Floor, GST Bhavan, No. 71, Club Road, Belagavi - 590001

The Principal Chief Commissioner of the Zone has administrative control over the above Commissionerates.



1.1.5. 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:

The Government of India has implemented Goods and Service Tax (GST) w.e.f 01.07.2017. GST is a single tax on supply of goods & services which replaces the existing indirect taxes levied by both Centre and States. Central Board of Excise and Customs (CBEC) has been renamed as Central Board of Indirect Taxes and Customs (CBIC).

1.2. POWERS AND DUTIES OF OFFICERS AND EMPLOYEES [Section 4(1)b(ii)]:

The powers and duties of the officers are defined in the Central Goods and Services Tax Act, 2017 and the Rules made there under, which are available in public domain.

1.2.1. Powers and duties of officers (administrative, financial and judicial):

The powers and duties of the officers of the Office of the Principal Chief Commissioner of Central Tax, Bengaluru Zone are derived from the provisions of the Central Goods and Services Tax Act, 2017, the Integrated Goods and Services Tax Act, 2017, the Central Excise Act, 1944 (to the extent applicable), the Finance Act, 1994 (Service Tax matters), the Central Board of Indirect Taxes and Customs Act, 1963, the Central Civil Services Rules, Government of India instructions, and various notifications, circulars and standing orders issued by the Central Board of Indirect Taxes and Customs (CBIC) from time to time.

The Principal Chief Commissioner's Office primarily performs supervisory, administrative, coordination, vigilance, establishment, training, legal, taxpayer services, RTI, parliamentary work, infrastructure management, budget, accounts and other headquarters functions relating to the Commissionerates under the Bengaluru CGST Zone.

The powers and duties of officers are broadly as follows:

Designation	Powers and Duties
Principal Chief Commissioner	Exercises overall administrative, supervisory and financial control over all Commissionerates under Bengaluru CGST Zone; supervises implementation of indirect tax laws; monitors revenue collection, audit, anti-evasion, taxpayer services, vigilance, human resource management, legal matters and coordination with CBIC; exercises statutory powers delegated under the CGST Act, 2017 and other applicable laws.
Principal Commissioner / Commissioner	Exercises powers assigned under the CGST Act, 2017 including delegation of functions to subordinate officers, audit, recovery, inspection, search and seizure, provisional attachment, appeals, prosecution, adjudication, administrative control over Commissionerates, review of orders and other statutory functions entrusted by CBIC.
Additional Commissioner / Joint Commissioner	Supervises Divisions and Headquarters Sections; exercises powers relating to registration, assessment, inspection, search and seizure, adjudication, recovery, appeals and other statutory functions assigned under the CGST Act and Rules; monitors implementation of Board's instructions and supervises subordinate officers.
Deputy Commissioner / Assistant Commissioner	Supervises Divisional offices and Headquarters branches; exercises statutory powers relating to registration, refunds, assessments, audit, adjudication, recovery, inspections and taxpayer services within the jurisdiction assigned; ensures implementation of Government policies and Board instructions.

1.2.2. Powers and duties of the other employees:

The powers and duties of other officers are broadly as follows:

Designation	Powers and Duties
Superintendent	Functions as the Proper Officer for various provisions of the CGST Act relating to registration, scrutiny of returns, best judgment assessment, audit follow-up, issue of notices, demands and recovery, summons, seizure of records and other statutory responsibilities assigned by law and notifications.
Inspector	Assists superior officers in verification of records, inspections, audits, investigations, examination of goods and documents, taxpayer verification, intelligence gathering, enforcement activities, maintenance of official records and other duties assigned by supervisory officers.
Ministerial Officers (Chief Accounts Officer, Administrative Officer, Office Superintendent, Tax Assistant, Executive Assistant, Upper Division Clerk, Lower Division Clerk, Multi- Tasking Staff, etc.)	Perform establishment, administration, accounts, finance, budget, procurement, personnel management, record management, correspondence, e-office management, RTI, parliamentary work, public grievance handling, logistics and other office functions in accordance with the Central Secretariat Manual of Office Procedure, CCS Rules and CBIC instructions.

1.2.3. Rules/orders under which powers and duties are derived and exercised:

The powers and duties of the officers are derived and exercised from the provisions of the Central Goods and Services Tax Act, 2017, and the notifications/orders issued thereunder by the Central Board of Indirect Taxes and Customs (CBIC) or the competent authority.

1.2.4. Work allocation:

The Principal Chief Commissioner exercises overall administrative control over the Zone and supervises the implementation of the provisions of the Central Goods and Services Tax Act, 2017.

The Principal Chief Commissioner monitors revenue collection, taxpayer services, audit, anti-evasion, investigation, adjudication and other statutory functions performed by the officers under the Zone.

The Principal Chief Commissioner is assisted by the Additional/Joint Commissioner of Central Tax, who supervises the work assigned and assists in the discharge of administrative and statutory functions under the Act.

The Deputy/Assistant Commissioner of Central Tax assists the senior officers in matters assigned to him/her and supervises the sections under his/her charge, including:

- i. Establishment
- ii. Vigilance and Public Grievance
- iii. Headquarters Administration
- iv. Technical Section
- v. Review Section
- vi. Audit Section
- vii. Statistics and Monitoring
- viii. Official Language Implementation
- ix. General Administration

The Superintendents, Inspectors, Executive Assistants and Tax Assistants assist the supervisory officers in the discharge of functions assigned under the Central Goods and Services Tax Act, 2017 and perform such duties as may be assigned by the competent authority from time to time.

1.3. PROCEDURE FOLLOWED IN DECISION MAKING PROCESS [Section 4[(1)b(iii)] :

1.3.1. Process of Decision Making–Identify key decision making points:

Office of the Principal Chief Commissioner of CGST is primarily an administrative/monitoring unit. It monitors the activities of Executive, Audit and Appeal Commissionerates falling under the zone.

1.3.2. Final Decision-Making Authority:

Each Commissionerate is headed by a Principal Commissioner/Commissioner, who is the final decision making authority with regard to disputes regarding levy and collection of CGST, Central Excise duty and other related matters in his/her jurisdiction.

1.3.3. Related provisions, acts, rules etc.:

The decision-making process is governed by the provisions of the Central Goods and Services Tax Act, 2017, the Integrated Goods and Services Tax Act, 2017, the Goods and Services Tax (Compensation to States) Act, 2017, the Central Goods and Services Tax Rules, 2017, the Central Excise Act, 1944 (where applicable), the Finance Act, 1994 (for legacy Service Tax matters), notifications, circulars, instructions, and guidelines issued by the Central Board of Indirect Taxes and Customs (CBIC). Administrative decisions are also taken in accordance with the Manual of Office Procedure (MOP), General Financial Rules (GFR), Central Civil Services Rules, and other instructions issued by the Government of India from time to time.

1.3.4. Time limit for taking decisions:

Time limits for disposal of various matters are prescribed under the relevant provisions of the CGST Act, 2017, the CGST Rules, 2017, other applicable indirect tax laws, departmental instructions, CBIC circulars, and the Citizen's Charter, wherever applicable.

1.3.5. Channel of supervision and accountability:

Commissionerates are supervised by Principal Commissioners/Commissioners. The Commissioner is assisted by Additional/Joint Commissioners and other officers in the Commissionerate Headquarters office. There are subordinate field formations viz. various sections / Divisions which are supervised by a Deputy/Assistant Commissioner. The overall control of the Zone is vested with the Principal Chief Commissioner.

1.4. NORMS FOR THE DISCHARGE OF ITS FUNCTIONS[Section4[(1)b(iv)]:

1.4.1. Nature of functions/services offered:

To carry out the mission of the Central Board of Indirect Taxes and Customs (CBIC) in administering the Central Goods and Services Tax Act, 2017, aimed at:

- Administering and implementing the provisions of the Central Goods and Services Tax Act, 2017 and the rules made thereunder.
- Ensuring efficient and effective collection of Central Goods and Services Tax (CGST) in accordance with the provisions of the Act.
- Promoting voluntary tax compliance through taxpayer education, awareness, outreach

programmes and guidance.

- Facilitating ease of doing business by simplifying GST procedures, promoting digital services and improving taxpayer services.
- Processing registration, returns, refunds and other statutory functions in a transparent, efficient and time-bound manner.
- Conducting scrutiny, audit, inspection, search, seizure, investigation and enforcement activities for safeguarding Government revenue in accordance with the provisions of the CGST Act, 2017.
- Preventing and detecting tax evasion, fraud and wrongful availment or utilization of input tax credit and taking appropriate action under the provisions of the Act.
- Ensuring uniform implementation of GST laws, proper taxpayer services and effective grievance redressal.
- Leveraging information technology and data analytics for improving tax administration, compliance monitoring and risk management.

1.4.2. Norms/standards for functions/service delivery:

The above objectives are sought to be achieved through:

- Implementation of the provisions of the Central Goods and Services Tax Act, 2017 and the rules, notifications, circulars and instructions issued thereunder.
- Extensive use of information technology and electronic governance through the GST ecosystem.
- Simplification and standardization of procedures to facilitate voluntary compliance.
- Time-bound disposal of applications, refunds, appeals and other statutory matters, wherever prescribed under the Act and the Rules.
- Risk-based scrutiny, audit and enforcement measures to improve compliance and protect Government revenue.
- Capacity building, taxpayer facilitation and stakeholder outreach for improving voluntary compliance.
- Continuous monitoring, review and adoption of best administrative practices for efficient GST administration.

1.4.3. Process by which these services can be accessed:

Contact Information of Officers of all Commissionerates available in the official Zonal Website <https://gstkarnataka.gov.in/organization.html>

1.4.4. Time-limit for achieving the targets:

The time limits for discharge of statutory functions and disposal of applications, claims, appeals and other proceedings are governed by the provisions of the Central Goods and Services Tax Act, 2017 and the Central Goods and Services Tax Rules, 2017, as amended from time to time. Wherever specific timelines are not prescribed under the Act or the Rules, matters are dealt with expeditiously in accordance with the instructions, circulars and guidelines issued by the Central Board of Indirect Taxes and Customs (CBIC) and the Government of India from time to time.

1.4.5. Process of redress of grievances:

The aggrieved citizens may submit their grievances online through CPGRAM Portal for speedy and favorable redressal at <https://pgportal.gov.in> or by any other mode.

The grievances received are examined by the Section dealing with the matter and if found genuine necessary action for redressal of the same is taken accordingly by the competent

authority. If the grievance pertains to the other Commissionerates under the jurisdiction of this office, the same is forwarded for further necessary action and final decision is taken based on the verification report. Decision on the grievances is conveyed on the CPGRAM portal or by Post, through which the same is received.

Further, citizens may submit their grievances relating to registration, through email to GST Seva Kendra helpdesk. The official email address for taxpayer services and grievance resolution at the [GST Seva Kendra](mailto:cgst-blr@gov.in) in Bengaluru is cgst-blr@gov.in.

1.5 RULES, REGULATIONS, INSTRUCTIONS, MANUALS AND RECORDS, HELD BY THE ORGANIZATION OR UNDER ITS CONTROL OR USED BY ITS EMPLOYEES FOR DISCHARGING ITS FUNCTIONS[Section4[(1)b(v)]:

- (i) Title and nature of the record/manual/instruction,
- (ii) List of Acts, rules, regulations, instructions, manuals and records and
- (iii) Acts/ Rules/ manuals, etc.

The above information is available on the official website (<https://gstkarnataka.gov.in/>)

1.6. CATEGORIES OF DOCUMENTS THAT ARE HELD BY IT OR UNDER ITS CONTROL [Section 4(1)b(vi)]:

1.6.1. Categories of documents:

Office of the Principal Chief Commissioner of Central Tax being only an administrative/monitoring unit, no specific records are exclusively held by it or under its control. However, the jurisdictional Commissionerates maintain the followings records:

- Records of revenue realization
- Records of inspection and audit
- Records of litigation in Courts
- Records of litigation in Tribunals
- Records of vital statistics like Revenue, arrears of
- Revenue, Provisional assessments, Adjudication, Refunds
- Records of Offences registered against tax evaders
- Records of Revenue Recovery
- Records of Refunds Claims
- Records of Vigilance matters
- Records of Receipts and Expenditure Accounts
- Records of Service Books
- Records of Establishment matters
- Records of Administration
- Records of Stores & Stationery
- Records of Welfare matters
- Records of Audits conducted and discrepancies noted
- Records of Prosecutions
- Records of litigation in CAT
- Records of Departmental Adjudication

1.6.2. Custodian of documents/categories:

Apart from the administration matters of Principal Chief Commissioner's Office, public

grievances, etc., and the issues which are received in Principal Chief Commissioner's Office for information and comments are held by it. Records related to work assigned to concerned Commissionerates are kept in the custody of respective Commissionerates.

1.7. BOARDS, COUNCILS, COMMITTEES AND OTHER BODIES CONSTITUTED AS PART OF PUBLIC AUTHORITY [Section 4 [(1) b(viii)]:

Grievance Redressal Committee (GRC):

A Grievance Redressal Committee has been constituted by the zone wide Order No.01/2025 dated 11.08.2025 in accordance with the guidelines issued by the Central Board of Indirect Taxes and Customs (CBIC) for effective redressal of taxpayers' grievances relating to GST. The Committee comprises officers of the Central and State GST administrations along with representatives from trade, industry, professional bodies, and other stakeholders. It meets periodically to discuss and resolve systemic and procedural issues affecting taxpayers, review grievances received, recommend corrective measures, and facilitate improved taxpayer services, ease of doing business, and effective implementation of GST laws. Minutes of the meetings are maintained and appropriate follow-up action is taken on the decisions and recommendations of the Committee.

Trade Facilitation and Taxpayer Outreach Meetings:

The Office of the Principal Chief Commissioner, CGST & Central Excise, Bengaluru Zone, and the Commissionerates under its jurisdiction conduct periodic Trade Facilitation and Taxpayer Outreach Meetings with representatives of trade and industry associations, chambers of commerce, professional institutes, exporters, taxpayers, and other stakeholders. These meetings provide a forum for interaction between the Department and trade to discuss issues relating to the implementation of the Goods and Services Tax (GST) laws, taxpayer services, compliance requirements, procedural simplification, digital initiatives, and ease of doing business.

The suggestions, difficulties, and grievances raised by stakeholders are examined in consultation with the concerned Commissionerates. Suitable remedial measures are taken, wherever feasible, in accordance with the provisions of the CGST Act, 2017, the rules made thereunder, and the instructions, circulars, and guidelines issued by the Central Board of Indirect Taxes and Customs (CBIC). The meetings also serve as an important platform for disseminating policy changes, clarifying legal and procedural issues, promoting voluntary compliance, and strengthening partnership between the Department and taxpayers. Minutes of the meetings are recorded, and follow-up action is taken on the decisions and recommendations made during the discussions.

State Co-ordination Committee:

In pursuance of the GST Council Office Memorandum F. No. 820/GRC/GSTC/2019/9409 dated 19.07.2023, and consequent upon transfer/superannuation of officers, a State Co-ordination Committee has been constituted for the State of Karnataka to strengthen coordination and cooperation between the Central and State GST administrations. The Committee is co-chaired by the Principal Chief Commissioner, Bengaluru CGST Zone and the Commissioner of Commercial Taxes, Government of Karnataka. Its members include senior officers from the Bengaluru CGST Zone, the Commercial Taxes Department, Government of Karnataka, and the Directorate General of GST Intelligence (DGGI).

The Committee serves as a platform for effective coordination on matters relating to GST administration, intelligence sharing, policy implementation, enforcement activities, taxpayer facilitation, and resolution of issues requiring joint action by the Central and State Tax authorities. It meets periodically to review inter-agency coordination, discuss matters of common interest, and recommend measures for ensuring uniform implementation of GST laws and improving tax administration in the State.

Departmental Committees:

Various Departmental Committees, such as the Departmental Promotion Committee (DPC), Internal Complaints Committee (ICC), Purchase Committee, and other committees constituted from time to time, function in accordance with the relevant statutory provisions, Government instructions, and CBIC guidelines for administrative purposes.

1.8 DIRECTORY OF OFFICERS AND EMPLOYEES [Section 4(1)(ix)]:

Directory of key officers in respect of Office of Principal Chief Commissioner, Bengaluru CGST Zone is available in the zonal website. (<https://gstkarnataka.gov.in/media/pdf/officers-directory/Directory%20PCCO.pdf>)

Commissionerate-wise directory of key Officers is available in the Zonal website (<https://gstkarnataka.gov.in/organization.html>).

1.9. MONTHLY REMUNERATION RECEIVED BY EACH OF ITS OFFICERS AND EMPLOYEES, INCLUDING THE SYSTEM OF COMPENSATION AS PROVIDED IN ITS REGULATIONS [Section 4(1)(x)]:

1.9.1. List of Employees with Gross monthly remuneration:

The details of pay level drawn and no. of employees in respect of Bengaluru CGST Zone, is as under:

Sl. No.	Name of the Post	No. of Employees	Pay matrix along with applicable allowances
	Chief Commissioner	1	Level 16
1	Principal Commissioner	3	Level 15
2	Commissioner	13	Level 14
3	Additional Commissioner	23	Level 13
4	Joint Commissioner	10	Level 12
5	Deputy Commissioner	1	Level 11
6	Assistant Commissioner	107	Level 10
7	Chief Account Officer	14	Level 10
8	Superintendent	852	Level 8/9/10
9	Inspec	640	Level 7
10	AO	7	Level 7
11	Senior Private Secretary	4	Level 8
12	Private Secretary	3	Level 7
13	STENO GR.I	9	Level 6
14	EXECUTIVE ASST.	30	Level 6
15	SENIOR HINDI TRANSLATOR	2	Level 7
16	JUNIOR HINDI TRANSLATOR	1	Level 6
17	DRIVER SPL.GRADE	3	Level 6

18	STENO GR.II	30	Level 4
19	TAX ASSISTANT	180	Level 4
20	LOWER DIVISION CLERK	24	Level 2
21	DRIVER GRADE I	8	Level 5
22	HEAD HAVALDAR	58	Level 2
23	HAVALDAR	150	Level 1
24	M.T.S.	16	Level 1

1.9.2. System of compensation as provided in its regulations:

There is no system for compensation.

1.10. NAMES, DESIGNATIONS AND OTHER PARTICULARS OF PUBLIC INFORMATION OFFICERS [Section 4[(1)b(xvi)] :

Name and Designation	Designation under RTI Act, 2005	Link Officer in absence of CPIO/FAA	Address and Contact no. of CPIO/Appellate Authority
Shri Vinayak Hegde, Assistant Commissioner	Central Public Information Officer	1st Link Officer: Shri Mathukutty K J, AC, PCCO 2nd Link Officer: Shri Rajesh V George, AC, PCCO	O/o The Principal Chief Commissioner of Central Tax, Bengaluru Zone, P.B. No. 5400, Queen's Road, Bengaluru – 560001 Ph. No. 080-22861824 E-mail: bzppco-admin@gov.in
Shri Harikrishna., Joint Commissioner	First Appellate Authority	1st Link Officer: Ms. Pooja Sharma, Additional Commissioner, PCCO 2nd Link Officer: Shri Chetule Sanjeev Vinay, JC, Bengaluru South Commissionerate	O/o The Principal Chief Commissioner of Central Tax, Bengaluru Zone, P.B. No. 5400, Queen's Road, Bengaluru – 560001 Ph. No. 080-2286 4523 (Ext. 268) E-Mail Id: ccbz-excise@nic.in; bzppco-admin@gov.in

Commissionerate-wise names, designation, address of CPIOs and Appellate Authority is available in the zonal Website (<https://gstkarnataka.gov.in/organization.html>).

1.11. NO. OF EMPLOYEES AGAINST WHOM DISCIPLINARY ACTION HAS BEEN PROPOSED/TAKEN [Section 4(2)]:

No. of employees in Principal Chief Commissioner Office against whom disciplinary action has been taken

- (i) Pending for Min penalty or major penalty proceedings - NIL
- (ii) Finalized for Min penalty or major penalty proceedings – NIL

1.12. PROGRAMMES TO ADVANCE UNDERSTANDING OF RTI[Section26]:

1.12.1. Educational Programmes:

Training on RTI related subjects are conducted by NACIN.

1.12.2. Efforts to encourage public authority to participate in these programmes:

Officers are nominated for training on RTI related subjects which are conducted by NACIN.

1.12.3. Training of CPIO/APIO:

All training courses are conducted by NACIN.

1.12.4. Update & publish guidelines on RTI by the Public Authorities concerned:

Not applicable.

1.13. TRANSFER POLICY AND TRANSFER ORDERS [F.No.1/6/2011-IRdt. 15.4.2013]:

Transfer Policy and Transfer Orders are available in the zonal website and
https://gstkarnataka.gov.in/transfers_posting.html
https://gstkarnataka.gov.in/other_updates.html).

2. BUDGET AND PROGRAMME**2.1. "Budget allocated to each agency including all plans, proposed expenditure and reports on disbursements made etc.[Section 4(1)(b)(xi)]":**

(Rs. in thousands)

Object Head	Budget Estimates	Expenditure 31.03.2024	Budget Estimates	Expenditure 31.03.2025	Budget Estimates	Expenditure 31.06.2026
	2023-24		2024-25		2025-26	
[1]	[2]	[3]	[4]	[5]	[6]	[7]
Salaries	1475700	1455993	1510000	1490932	1595122	1567827
Wages	11803	11778	12712	12690	8365	8356
Rewards	12000	10429	9000	8945	11000	10920
Medical Treatment	10000	9727	13000	12935	24353	24273
Allowances	1133600	1120748	1326757	1308158	1466267	1440522
Leave Travel Concession	11000	10833	9500	9113	19046	18989
Training Expenses	50	43	186	181	100	98
Domestic Travel Expenses	25000	24748	23000	22885	46123	46026
Foreign Travel Expenses	0	0	0	0	0	0
Office Expenses	164000	163360	145000	144497	165691	165490
Rent Rates and Taxes for land and Buildings	270000	265105	220000	219949	225000	224275
Printing and Publications	270	187	200	197	150	139
Rent for others	149000	140177	105000	104998	126458	126194
Digital Equipment	5600	5448	5000	4894	4800	4759
Material and Supplies	1800	1863	2000	1936	1997	1979
Fuels and Lubricants	700	584	800	790	800	792
Advertising and Publicity	300	72	100	94	100	71
Professional Services	4000	3890	2800	2777	12512	12494
Repair and Maintenance	7000	6739	5500	5451	10000	9906

Secret Service Expenditure	3000	3000	3000	3000	2500	2500
Other Revenue Expenditure	5000	5023	5500	5422	4500	4474
Swachhta Action Plan	7000	6748	3000	3462	3170	2413
Minor Civil and Electric Works (Office):-						
HoD Power	3564	3542	2000	1996	1600	1585
Sanction Orders	3319	2100	9582	9518	1740	1740
Total- Minor Civil and Electric Works (Office)	6883	5642	11582	11514	3340	3325
Grant-in-aid-general	225	225	0	50	0	0
Departmental Canteen Salaries	0	0	0	0	0	0
Departmental Canteen Allowances	0	0	0	0	0	0
Departmental Canteen Leave Travel Concession	0	0	0	0	0	0
Minor Civil and Electric Works (Residential):-						
HoD Power	3342	2969	2000	1999	1789	1774
Sanction Orders	5742	4658	5078	5077	1552	1547
Total- Minor Civil and Electric Works (Residential)	9084	7627	7078	7076	3341	3321
Total Revenue Section	3313015	3259989	3420715	3381946	3734735	3679143
Capital Section						
Motor Vehicle	0	0	0	0	14400	13575
Machinery and Equipment	2000	1989	3500	2988	5767	4173
Other Capital Expenditure	0	0	0	0	0	0
Information, Computer, Telecommunications (ICT) equipment	30000	25246	25000	22172	19600	18674
Furnitures & Fixtures	3000	3021	4500	4219	4952	4925
Other Fixed Assets	0	0	0	0	0	0
Total- Capital Section	35000	30256	33000	29379	44719	41347
Grand Total	3348015	3290245	3453715	3411325	3779454	3720490

2.2. Foreign and domestic tours (F.No. 1/8/2012- IR dt. 11.9.2012):

2.2.1. Budget:

Object Head	Budget Estimate s (Rs. in thousands)	Expenditure 31.03.2024 (Rs. in thousands)	Budget Estimate s (Rs. in thousands)	Expenditure 31.03.2025 (Rs. in thousands)	Budget Estimate s (Rs. in thousands)	Expenditure 31.06.2026 (Rs. in thousands)
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	2023-24		2024-25		2025-26	
[1]	[2]	[3]	[4]	[5]	[6]	[7]
Domestic Travel Expenses	25000	24748	23000	22885	46123	46026
Foreign Travel Expenses	0	0	0	0	0	0

2.2.2. FOREIGN AND DOMESTIC TOURS [F.No.1/8/2012-IRdt.11.9.2012]: 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:

No foreign tours were undertaken by the officers/officials of this Zone during the year 2025-26. Hence, not applicable.

Details of domestic tours undertaken by officials in the rank of Joint Secretary and above, as well as the heads of the Department of this Zone during the year 2025-26 is as under:

Sl. No.	Designation	No. of Tours during the year 2025-26	Remarks
1	Chief Commissioner	04	Official tours for the purpose of attending meetings
2	Principal Commissioner/ Commissioner	38	

2.2.3. Information related to procurements:

(a) Notice/tender enquires, and corrigenda:

All the procurements are being made through GeM (Government e- Market portal). Hence, not applicable.

(b) Details of the bids awarded comprising the names of the suppliers of goods/ services being procured:

All the procurements are being made through GeM (Government e- Market portal). The details are furnished below:

Sl. No.	Vendor Name	Contract Services	Contract Period	Contract Amount
1	M/s. Maruthi Enterprises	Providing housekeeping services at 2 nd and 3 rd floor in C.R Building and Ground and First floor of Main Building, PCCO Queen's Road, Bengaluru	01.12.2024 to 30.11.2025	Rs.33,64,614.24
2	M/s. Argus Services	Providing housekeeping services at 2 nd and 3 rd floor in C.R Building and Ground and First floor of Main Building, PCCO Queen's Road,	01.12.2025 to 30.11.2026	Rs.34,50,275.16

		Bengaluru		
3	M/s. Techie Solutions	Annual Maintenance Service - Desktops, Laptops and Peripherals etc	2025-26	Rs.5,51,012.00

(c) The works contracts concluded – in any such combination of the above:

Not Applicable.

(d) The rate/ rates and the total amount at which such procurement or works contract is to be executed:

Not Applicable.

2.3. MANNER OF EXECUTION OF SUBSIDY PROGRAMMES, INCLUDING THE AMOUNTS ALLOCATED AND THE DETAILS OF BENEFICIARIES OF SUCH PROGRAMMES [Section4(1)b(xii)]:

2.3.1. Name of the programme of activity:

There is no subsidy program in Principal Chief Commissioner's Office.

2.3.2. Objective of the programme:

Not Applicable.

2.3.3. Procedure to avail benefits:

Not Applicable.

2.3.4. Duration of the programme/Scheme:

Not Applicable.

2.3.5. Physical and financial targets of the programme:

Not Applicable.

2.3.6. Nature/Scale of Subsidy/Amount allotted:

Not Applicable.

2.3.7. Eligibility criteria for grant of subsidy:

Not Applicable.

2.3.8. Details of beneficiaries of subsidy programme (number, profile etc):

Not Applicable.

2.4. DISCRETIONARY AND NON-DISCRETIONARY GRANTS [F.No. 1/6/2011-IRdt. 15.04.2013]:

2.4.1. Discretionary and non-discretionary grants /allocations to State Govt./NGOs/other institutions:

There are no discretionary and non-discretionary grants.

2.4.2. Annual accounts of all legal entities who are provided grants by public authorities:

Not Applicable.

2.5. Particulars of recipients of concessions, permits of authorizations granted by the public authority[Section 4(1) (b) (xiii)]

2.5.1. Concessions, permits or authorizations granted by public authority:

There are no concessions, permits or authorizations available in generic sense of the term.

2.5.2. 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 authorizations, (d) Date of award of concessions/ permits of authorizations:

Not Applicable.

2.6 CAG & PAC paras [F No. 1/6/2011- IR dt. 15.4.2013]:

2.6.1. CAG and PAC paras and the action taken reports (ATRs) after these have been laid on the table of both houses of the parliament:

The details of Audit Reports pertaining to the Bengaluru CGST zone, is available in the link detailed below:

Sl. No.	Audit Report No.	Description	Link
1	Report No. 17 of 2020	Compliance Audit on Union Government (Department of Revenue - Customs)	https://cag.gov.in/en/audit-report/details/113450
2	Report No. 5 of 2022	Compliance Audit Report on Indirect Taxes - Goods and Services Tax, Union Government Department of Revenue (Indirect Taxes – Goods and Services Tax)	https://cag.gov.in/en/audit-report/details/116623
3	Report No. 7 of 2024	Report of the Comptroller and Auditor General of India for the year ended March 2022 Union Government Department of Revenue (Indirect Taxes – Goods and Services Tax)	https://cag.gov.in/en/audit-report/details/120360
4	Report No. 12 of 2025	Performance Audit Report on E-Way Bill System under GST, Union Government (Department of Revenue – Indirect Taxes - Goods and Services Tax)	https://cag.gov.in/en/audit-report/details/122408
5	Report No. 25 of 2025	Report of the Comptroller and Auditor General of India for the period ended March 2023, Government, Department of Revenue (Indirect Taxes, Goods and Services Tax)	https://cag.gov.in/en/audit-report/details/123643

3.Publicity and Public interface:

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 thereof [Section 4(1)(b)(vii)] [F No 1/6/2011-IR dt. 15.04.2013]:

- Grievance Redressal Committee (GRC) has been constituted vide Order No. 01/2025/PCC/GST/POLICY dated 11.08.2025 for redressal of tax payer grievances on GST matters. Grievance Redressal Committee meetings with trade bodies are being

conducted on regular intervals and the minutes of the said meetings are issued.

- Policy issues are examined and wherever found deemed fit, the same are forwarded to Tax Research Unit (TRU)/ GST Policy wing for consideration.
- Public- private partnerships (PPP) - Not Applicable.

3.2. Are the details of policies/decisions, which affect public, informed to them [Section 4(1) (c)]:

3.2.1 Online responses to queries are replied through Email and in person by GST Seva Kendra. Further, Outreach programs/SAMVAD programs are held by Executive Commissionerates periodically for interaction with the taxpayers and trade associations for clarification of doubts/queries.

3.2.2. Arrangement for consultation before formulation of policy is by way of Grievance Redressal Committee meetings with the trade and trade bodies for collation of information and suggestions. Grievance Redressal Committee meetings are conducted on regular basis and issues/suggestions received from Trade are examined and wherever found necessary, the same are forwarded to Board for necessary consideration.

3.3. Dissemination of information widely and in such form and manner which is easily accessible to the public [Section 4(3)] :

Website: <https://gstkarnataka.gov.in/>

Twitter Account: <https://x.com/cgstblrzone?lang=en>

3.4. Form of accessibility of information manual/handbook [Section 4(1)(b)]:

3.4.1. Electronic Format:

Trade notices on important GST policy changes/amendment to Acts/Rules/Procedures, are issued and the same are uploaded on official zonal Website (<https://gstkarnataka.gov.in/>)

3.4.2. Printed format:

NIL

3.5. Whether information manual/handbook available free of cost or not [Section 4(1)(b)] :

List of materials available free of Cost All items mentioned in Para 3.4 are available free of Cost and List of materials available at reasonable Cost is not applicable.

4.E-Governance:

4.1. Language in which Information Manual/Handbook Available [F No. 1/6/2011-IR dt. 15.4.2013]: English

4.2. The information Manual/Handbook last updated [F No. 1/6/2011-IR dt 15.4.2013]:

All advisories/user manuals/FAQs/related information on GST are available in public domain on [gst.gov.in](https://www.gst.gov.in/help/helpmodules). (<https://www.gst.gov.in/help/helpmodules>) website maintained by GSTN. The link is available in the official Zonal Website (<https://gstkarnataka.gov.in/>) also.

4.3. Information available in electronic form [Section 4(1)(b)(xiv)]

Trade notices, Public notices, guidelines, instructions, circulars, transfers and posting orders, promotion orders, seniority list of GST officers, details of GST Suvida Kendras are also available in electronic form in the official Zonal Website (<https://gstkarnataka.gov.in/>).

4.4. Particulars of facilities available to citizens for obtaining information [Section 4(1)(b)(xv)]:

4.4.1 Name & location of the facility:

Central Public Information Officer,
Office of The Principal Chief Commissioner of Central Tax,
Central Revenue Building, Queen's, Road, Bengaluru – 560001.

4.4.2 Details of information made available :

All information required to be made available under RTI act pertaining to administration, finance and Judicial Matters.

4.4.3 Working hours of the facility:

9.30AM to 6.00PM From Monday to Friday except for Gazetted Holidays.

4.4.4 Contact person & contact details (Phone, fax email):

Shri Vinayak Hegde, CPIO,
O/o The Principal Chief Commissioner of Central Tax,
Queen's Road, Bengaluru – 560001.
Ph. No. 080-22861824, E-mail: bzpcco-admin@gov.in

4.5. Such other information as may be prescribed under Section 4(i) (b)(xvii):

4.5.1 Grievance redressal mechanism:

The aggrieved citizens may submit their grievances online through CPGRAM Portal for speedy and favorable redressal at <https://pgportal.gov.in> or by any other mode.

The grievances received are examined by the Section dealing with the matter and if found genuine necessary action for redressal of the same is taken accordingly by the competent authority. If the grievance pertains to the other Commissionerates under the jurisdiction of the zonal office, the same is forwarded for further necessary action. Final decision is taken based on the verification report. Decision on the grievances is conveyed on the CPGRAM portal or by Post, from where the same is received.

4.5.2 Details of applications received under RTI and information provided :

The details of receipt and disposal of applications received under RTI for the year 2025-26 is as under:

Receipt and Disposal of RTI Application for period of 01 April, 2025 to 31 March, 2026				
Opening Balance as on 1st April, 2025	No. of application received during the period	Total No. of Applications	Disposed During the period	Closing Balance as on 31st March, 2026
70	2100	2170	2054	116

4.5.3 List of completed schemes/ projects/ Programmes:

The Office of the Principal Chief Commissioner, Bengaluru CGST Zone, primarily performs statutory and regulatory functions relating to the administration of the Central Goods and Services Tax Act, 2017 and allied Acts. The office does not ordinarily implement independent development schemes. However, training programs, taxpayer outreach initiatives, and awareness campaigns are conducted from time to time as per the annual action plan.

4.5.4 List of schemes/ projects/ programme underway:

The Bengaluru CGST Zone regularly undertakes programmes aimed at improving taxpayer services and tax administration, including:

- Taxpayer Awareness and Outreach Programmes;
- GST Seva Camps and Helpdesks;
- Trade Facilitation Meetings;
- Capacity Building and Training Programmes for officers;
- Vigilance Awareness Week activities;
- Swachh Bharat and other Government of India campaigns;
- Digital initiatives for improving taxpayer services.

These programmes are implemented periodically as per the directions issued by CBIC and the Government of India.

Projects:

CGST Bengaluru Zone has acquired 21 Acres of land from M/s. Indian Telephone Industries (ITI) Limited at Krishnarajapuram, Bengaluru during March 2026, for the development of an Integrated complex of Offices and Residences for the officers.

4.5.5 Details of all contracts entered into including name of the contractor, amount of contract and period of completion of contract:

All the procurements are made through GeM (Government e- Market portal). The details are furnished below:

Sl. No.	Vendor Name	Contract Services	Contract Period	Contract Amount
1	M/s. Maruthi Enterprises	Providing housekeeping services at 2 nd and 3 rd floor in C.R Building and Ground and First floor of Main Building, PCCO Queen's Road, Bengaluru	01.12.2024 to 30.11.2025	Rs.33,64,614.24
2	M/s. Argus Services	Providing housekeeping services at 2 nd and 3 rd floor in C.R Building and Ground and First floor of Main Building, PCCO Queen's Road, Bengaluru	01.12.2025 to 30.11.2026	Rs.34,50,275.16
3	M/s. Techie Solutions	Annual Maintenance Service - Desktops, Laptops and Peripherals etc	2025-26	Rs.5,51,012.00

4.5.6 Annual Report:

The Office of the Principal Chief Commissioner, Bengaluru CGST Zone, contributes information relating to its administrative and functional activities for inclusion in the Annual

Report of the Central Board of Indirect Taxes and Customs (CBIC), wherever applicable. Annual reports published by CBIC contain information regarding the overall performance of the Department.

4.5.7 Frequently Asked Question (FAQs):

Frequently Asked Questions (FAQs) relating to GST law, taxpayer registration, return filing, refunds, e-way bills, appeals, and other taxpayer services are available on the official websites of the GST Council, CBIC, and the GST Portal. Taxpayers may also obtain assistance through GST Seva Kendras established in the Commissionerates.

4.5.8 Any other information such as - (a) Citizen's Charter, (b) Result Framework Document (RFD), (c) Six monthly reports on the, (d) Performance against the benchmarks set in the Citizen's Charter:

(a) Citizen's Charter:

The Central Board of Indirect Taxes and Customs (CBIC) has published a Citizen's Charter outlining its commitment to providing efficient, transparent, and taxpayer-friendly services. The Citizen's Charter is applicable to all field formations under CBIC, including the Bengaluru CGST Zone, and is available on the CBIC website (<https://cbic-gst.gov.in/aces/citizencharters.html>).

(b) Result Framework Document (RFD):

The Result Framework Document (RFD) system is presently not in operation. Consequently, no separate RFD is maintained by the Office of the Principal Chief Commissioner of Central Tax, Bengaluru Zone.

(c) Six-monthly reports:

The Office of the Principal Chief Commissioner of Central Tax, Bengaluru Zone submits various statutory and administrative reports to the Central Board of Indirect Taxes and Customs (CBIC) and other competent authorities as prescribed from time to time. Separate six-monthly reports under this heading are not maintained for the purpose of proactive disclosure under the RTI Act.

(d) Performance against the benchmarks set in the Citizen's Charter:

The performance of the Bengaluru CGST Zone is monitored by the Central Board of Indirect Taxes and Customs (CBIC) through various Key Performance Indicators (KPIs), periodic reviews, and other performance monitoring mechanisms. Efforts are continuously made to achieve the service standards and commitments laid down in the CBIC Citizen's Charter.

4.6. Receipt & Disposal of RTI applications & appeals [F.No 1/6/2011-IR dt. 15.04.2013:

4.6.1 Details of applications received and disposed:

The details of Receipt and Disposal of RTI applications during the period 2025-26 is as under:

Receipt and Disposal of RTI Application for period of 01 April, 2025 to 31 March, 2026				
Opening Balance as on 1st April, 2025	No. of application received during the period	Total No. of Applications	Disposed During the period	Closing Balance as on 31st March, 2026
70	2100	2170	2054	116

4.6.2 Details of appeals received and orders issued:

The details of Receipt and Disposal of RTI Appeals during the period 2025-26 is as under:

Receipt and Disposal of RTI Appeal for period of 01 April, 2025 to 31 March, 2026				
Opening Balance as on 1st April, 2025	No. of application received during the period	Total No. of Applications	Disposed During the period	Closing Balance as on 31st March, 2026
4	38	42	34	8

4.7 Replies to questions asked in the parliament [Section 4(1)(d)(2)]:

The details of replies to parliament questions in respect of Bengaluru CGST Zone, is as under:

Sl No.	Category	Diary No.	Question No.	Year	To be replied on	Issue
1	Starred-RS	459	-	202 5	22.07.2025	Regulation of Online Pharmacy Platform
2	Starred-LS	309	-	202 5	11.08.2025	GST notices to small traders/street vendors
3	Unstarred-LS	12826	-	202 5	18.08.2025	Taxation of Online Gaming and Gambling Platforms
4	Unstarred-LS	1490	-	202 5	23.07.2025	Offshore Online Gaming Platforms
5	Unstarred-RS	1847	-	202 5	05.08.2025	detection of fake firms during the last five years
6	Unstarred-RS	4084	-	202 5	06.08.2025	Money Laundering Through Illegal Online Multiple Betting Platforms
7	Starred-LS	10310	-	202 5	01.08.2025	Sale of Addictive Pain killers and psychotropic Drugs by Online Pharmacies

8	Starred-LS	12446	-	2025	18.08.2025	Amount of Tax Evasion Detected and Recovered
9	Starred-LS	109	-	2025	23.07.2025	GST on apartment maintenance charges
10	Unstarred-LS	3952	-	2025	18.08.2025	Fraudulent GST registration
11	Unstarred-RS	1907	-	2025	17.07.2025	arrears of Central Excise, Service Tax & Customs
12	Starred-RS	362	-	2025	02.12.2025	PM Suryaghar Scheme
13	Unstarred-RS	2215	-	2025	09.12.2025	GST Theft by Sleeping Module
14	Starred-LS	3687	-	2025	08.12.2025	Balck Money in Crypto Currency
15	Unstarred-LS	8015	-	2025	15.12.2025	Virtual Digital Assest Service Providers in the country
16	Unstarred-LS	2451	-	2025	15.12.2025	Fraudulent GST Registrations using Forged PAN and Aadhaar Credentials
17	Unstarred-RS	2165	-	2025	18.12.2025	Reservations for Scheduled Castes
18	Unstarred-RS	3896	-	2025	16.12.2025	Misuse of PAN/Aadhaar for GST Fraud and AccountabilityMeasures
19	Unstarred-RS	1817	-	2025	03.12.2025	Total number of transgender persons employed as on date 27.11.2025
20	Unstarred-RS	5983	-	2026	17.03.2026	Fake tobacco exports in SEZ
21	Unstarred-RS	3652	-	2026	24.03.2026	Pending GST refunds to MSMEs
22	Starred-RS	9559	-	2026	24.03.2026	Fake invoicing cases, Cases involving shell companies (other than fake invoicing), Misuse of ITC cases (other than fake invoicing), No. of fraudulent registrations identified
23	Unstarred-LS	681	404	2026	02.02.2026	Shell Companies

5. Information as may be prescribed

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]:

5.1.1 Name & details of Current CPIOs & FAAs:

CPIO and FAA appointed in respect of Principal Chief Commissioner Office, is hereunder:

Name and Designation	Designation under RTI Act, 2005	Link Officer in absence of CPIO/FAA	Address and Contact no. of CPIO/Appellate Authority
Shri Vinayak Hegde, Assistant Commissioner	Central Public Information Officer	1st Link Officer: Shri Mathukutty K J, AC, PCCO 2nd Link Officer: Shri Rajesh V George, AC, PCCO	O/o The Principal Chief Commissioner of Central Tax, Bengaluru Zone, P.B. No. 5400, Queen's Road, Bengaluru – 560001 Ph. No. 080-22861824 E-mail: bzppcco-admin@gov.in
Shri Harikrishna., Joint Commissioner	First Appellate Authority	1st Link Officer: Ms. Pooja Sharma, Additional Commissioner, PCCO 2nd Link Officer: Shri Chetule Sanjeev Vinay, JC, Bengaluru South Commissionerate	O/o The Principal Chief Commissioner of Central Tax, Bengaluru Zone, P.B. No. 5400, Queen's Road, Bengaluru – 560001 Ph. No. 080-2286 4523 (Ext. 268) E-Mail Id: ccbz-excise@nic.in; bzppcco-admin@gov.in

Further, Commissionerate-wise names, designation, address of CPIOs and Appellate Authority is available in the zonal Website (<https://gstkarnataka.gov.in/organization.html>).

5.1.2 Details of third party audit of voluntary disclosure -(a) Dates of audit carried out, (b) Report of the audit carried out :

The third party audit of voluntary disclosure for the year 2025-26 is under process.

5.1.3 Appointment of Nodal Officers not below the rank of Joint Secretary/ Additional HoD - (a) Date of appointment, (b) Name & Designation of the officers:

The Office of the Principal Chief Commissioner of Central Tax, Bengaluru Zone functions as a field formation under the Central Board of Indirect Taxes and Customs (CBIC). The requirement regarding the appointment of a Nodal Officer not below the rank of Joint Secretary/Additional Head of Department is applicable primarily to the concerned Ministry/Department at the level prescribed by the Department of Personnel & Training (DoPT).

However, the CPIO, Office of the Principal Chief Commissioner of Central Tax, Bengaluru Zone is the nodal officer RTI purpose.

5.1.4 "Consultancy committee of key stake holders for advice on Suo-motu disclosure - (a) Dates from which constituted, (b) Name & Designation of the officers":

No separate Consultancy Committee of Key Stakeholders has been constituted by the

Office of the Principal Chief Commissioner of Central Tax, Bengaluru Zone for providing advice on suo motu disclosure under Section 4 of the Right to Information Act, 2005. Hence, not applicable.

5.1.5 Committee of PIOs/FAAs with rich experience in RTI to identify frequently sought information under:

Separate Central Public Information Officers (CPIOs) and First Appellate Authorities (FAAs) have been appointed for each of the Commissionerates falling under Bengaluru CGST Zone. Hence, no separate Committee of Central Public Information Officers (CPIOs) and First Appellate Authorities (FAAs) has been constituted by the Office of the Principal Chief Commissioner of Central Tax, Bengaluru Zone for identifying information that is frequently sought under the Right to Information Act, 2005.

6. Information Disclosed on own Initiative

6.1. Item / information disclosed so that public have minimum resort to use of RTI Act to obtain information

Information such as Acts, Rules, Forms, Notifications, Circulars, Public Notices, Standing Orders of Central Government, Circulars, Transfer orders, etc., are uploaded in the Zonal Website <https://gstkarnataka.gov.in> .

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, Publ":

The Guidelines for Indian Government Websites (GIGW) is followed in respect of Zonal Website <https://gstkarnataka.gov.in>, as far as possible.