

Information under Sec 4(1)(b) of the Right to Information Act, 2005

(i) The particulars of its organization, functions and duties

The CGST & Central Excise, Hyderabad Commissionerate is a Central Government Organisation working under Central Board of Indirect Taxes and Customs (CBIC), Department of Revenue, Ministry of Finance, Government of India. The Commissionerate is headed by the Principal Commissioner having its office at 2nd Floor, GST Bhavan, L.B. Stadium Road, Basheer Bagh, Hyderabad-500 004.

Under this Commissionerate, there are eight CGST & Central Excise divisions, viz. Abids, Ameerpet, Banjara Hills, Begumbazar, Charminar, Falaknuma, Himayatnagar and Mehidipatnam which are headed by Deputy Commissioner/ Assistant Commissioner. They are entrusted with the task of collection of duties in notified territorial jurisdiction of the Commissionerate and related Administrative functions.

There are also 02 Audit Commissionerates for CGST, Central Excise & Service Tax (legacy issues), headed by Commissioners and having jurisdiction over the assesseees of CGST, Central Excise & Service Tax, Hyderabad Zone.

Further, there are 02 Appeals Commissionerates for CGST & Central Excise & Service Tax cases, headed by Commissioners, which decides on the statutory appeals made against the orders of officers of the rank of Additional/Joint Commissioners and Deputy/Assistant Commissioners.

The jurisdiction of the various Commissionerates under the Zone is notified by Trade Notices which can be accessed at <http://cgsthyderabadzone.gov.in/revised%20offices%20as%20on%2011.07.2019.pdf>.

The Chief Commissioner of the Zone has the administrative control over all the above mentioned Commissionerates in the Zone.

Vision, Mission and Key objectives:-

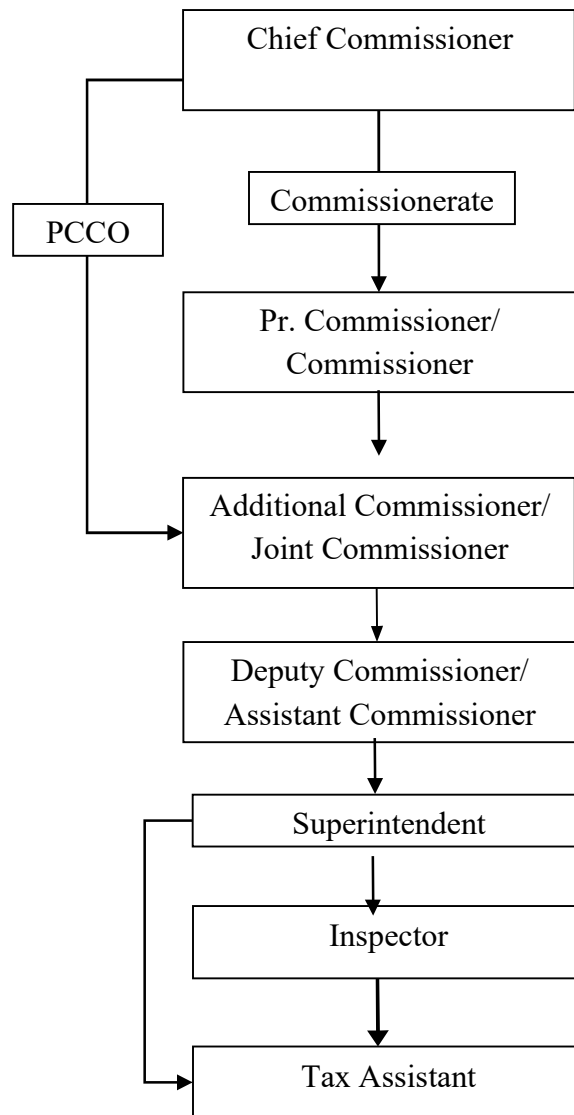
The mission of CBIC is to administer GST, Central Excise, Service Tax and Customs laws aimed at:-

- realizing the revenues in a fair, equitable & efficient manner;
- administering the Government's economic, tariff and trade policies with a practical and pragmatic approach;
- facilitating trade and industry by streamlining & simplifying GST, Customs & Excise processes and helping Indian business to enhance its competitiveness;
- creating a climate for voluntary compliance by providing guidance and building mutual trust;
- combating revenue evasion, commercial frauds and social menace in an effective manner.

The said objectives are sought to be achieved by:-

- enhancing the use of information technology;
- streamlining customs and excise procedures;
- encouraging voluntary compliance;
- evolving cooperative initiatives.

Organization Chart of CGST & Central Excise, Hyderabad Zone



Functions & Duties

- The primary function of the organization is to collect GST & Central Excise duty.
- Besides, different kinds of CESS, Additional duty of Excise, are also collected for the exchequer.
- Collection of duty/tax is ensured by close monitoring, preventive checks and periodical auditing.
- The Department has separate Legal wing to deal with Litigations in Court and Tribunals. High stake offenders are prosecuted.
- The functions are executed at the field level called Range Offices headed by Superintendents and assisted by Inspectors. The Range Officer reports to Divisional Officer who is of the rank of Assistant Commissioner / Deputy Commissioner. The Divisional Officers report to Pr. Commissioner/Commissioner.
- At the Commissionerate level, the Principal Commissioner/Commissioner of GST & Central Excise is assisted by Additional Commissioner/ Joint Commissioner and Deputy Commissioner/Assistant Commissioner besides other Executive staff and Clerical Staff. All the Officers assisting the Principal Commissioner are given clearly defined work areas. The Principal Commissioner/ Commissioner reports to the Zonal Pr. Chief Commissioner/ Chief Commissioner.

(ii) **The powers and duties of its officers and employees**

- (a) The powers and duties of the officers are defined in the Central Excise Act, 1944, Finance Act 1994, CGST Act, 2017 & IGST Act, 2017 and their Rules made thereunder, which are available in public domain.
- (b) The cadre wise powers and duties are listed below :

Principal Chief Commissioner/Chief Commissioner: The Principal Chief Commissioner/Chief Commissioner is the Head of the Zone. He/She is mainly entrusted with the duty of overall supervision of the working and performance of the Commissionerates under his jurisdiction. He/She is the administrative Head of the Group-A officers in the Zone. Formulation of transfer policy and transfer and posting of officers upto Grade-B within the Zone are dealt with from his/her office. He/She acts as a member of the Committee of Pr. Chief Commissioners/Chief Commissioners constituted for the purpose of review of Orders passed by the Pr. Commissioners/Commissioners. He/She is the competent authority to grant sanction for prosecution of tax offenders/evaders. He/She also acts as a member of the appellate authority constituted by the State GST Department for Advance Ruling Cases.

Principal Commissioner/ Commissioner: The Principal Commissioner/ Commissioner is the Head of the Commissionerate. He/She has both Executive powers and Quasi Judicial powers. He/She is mainly responsible for working and performance of the Commissionerate. He/She shall ensure the collection of targeted revenue every year and shall report to the Pr. Chief Commissioner/Chief Commissioner. The Commissionerate is subject to inspection by the CBIC, Zone, Directorate of Inspection and Accountant General. He/She is also responsible for the proper conduct of the Officers working in the Commissionerate by exercising the powers conferred with him/her. He/She is the administrative Head of the Group-B & C officers in the Commissionerate. Formulation of transfer policy and transfer and posting of officers within the Commissionerate are dealt with from his office. He/She acts as a member of the Committee of Pr. Commissioners/Commissioners constituted for the purpose of review of Orders passed by the officers rank below to him.

Additional Commissioner/ Joint Commissioner: The Additional Commissioner/ Joint Commissioner has also both Executive powers and Quasi Judicial powers. He/She is mainly entrusted with the duty of overall supervision of the working and performance of the various Divisions and Sections allotted to him. He/She assists Pr. Commissioner/Commissioner in exercising supervision over the Commissionerate.

Deputy Commissioner/ Assistant Commissioner: The Deputy Commissioner/ Assistant Commissioner has also both Executive powers and Quasi Judicial powers. They are posted at Hdqrs. level and Division level. He/She is the Head of the Division. At Hdqrs level, they assist their ADC/JC in exercising supervision over their charge. He/She is mainly entrusted with the duty of overall supervision of the working and performance of the various ranges under his charge. He/She is the competent authority of Provisional Assessment and Sanctioning of rebate/refund claims.

Superintendent : The Superintendent has also both Executive powers and Quasi Judicial powers. They are posted at Hdqrs. level, Division level and range level. He/She is the Head of the Range. He/She is mainly responsible for working and performance of the Range. At Division level and at Hdqr Level, they assist their AC/DC in exercising supervision over their charge.

Besides the above Gazetted officers, there are Inspectors Group 'B' (Non-Gazetted) executive officers for assisting the Superintendent in their work. There are also officers in the cadre of Executive Assistant, Tax Assistant and Ministerial cadre for assistance of above officers at various levels of work.

The work of the office of the Principal Chief Commissioner is distributed among various Sections which are as under along with the items of work handled by them:

Establishment:

- Inter Commissionerate transfer of Gr. 'B' (Non-Gazetted) & Gr. 'C' (Drivers) within / outside zone.
- Inter Departmental transfer/ Deputation.
- Transfer and Posting of Gr. 'A' & 'B' Officers and Ministerial Staff.
- Transfer and Posting of Drivers.
- Misc. correspondence regarding Estt. Matter.

1. Administration:

- Monthly Disposition List of Gr. 'A' officers.
- Monthly Administrative Report.
- Leave of Pr. Commissioner/Commissioner.
- Leave of Addl. / Joint / Dy. / Asst. Commissioners / Superintendent and other staff in CCO.
- Tour Programme of Pr. Commissioner/ Commissioner.
- Nomination of officer for Training conducted by NACIN, DGHRD etc.
- Compilation of miscellaneous information relating to SC /ST /OBC/PH.
- All correspondence related to Casual Labour with temporary status.
- Misc. correspondence regarding Adm. Matter
- Misc. correspondence regarding Rajbhasha (Hindi).

2. CAT & Accounts:

- Consideration of expenditure budget proposal of the Commissionerate.
- CAT cases filed by the employees in service matter.
- Correspondence relating to pension.
- Monitoring of House and Building.
- The work related to Expenditure Budget Estimates.
- Compassionate Ground appointment Correspondence with Ministry/Board.
- All administrative correspondence related to GST.
- Misc. correspondence regarding Accounts Matter.

3. Technical:

- Examination of reference from Board / TRU relating to Classification, Review of Duty/Tax structure and furnishing of views / comments in this regard.
- Examination of references from Pr. Commissioners/Commissioners of the Zone and out of the zone relating to Classification, practice of assessment and furnishing of views / comments in this regard.
- Circulation of Important Circulars and Instructions received from Board to the zone and ensuring the proper compliance thereof.
- The compliance of Budgetary Instruction, Implementation of Budgetary changes.
- Examination of references from Trade / Trade Associations relating to their grievances and issuance of necessary directions / guidance to the Trade as well as field formations.
- Monitoring and Implementation of Citizen Charter among the field formation of the zone and submission of the reports to the Board.

- Timely submission of periodical reports to the Board.

4. **Vigilance:**

- To get inquire / investigate various complaints / representations received from the Trade, Public, Staff, D.G. Vigilance Office, Board / Ministry and submission of reports to the higher authorities.
- Compilation of various reports / information received from Commissionerates and its submission to the Board / Ministry.
- Processing of cases pertaining to RDA proceeding received from CBI.
- Scrutiny of Order-In-Original / Appeals passed in disciplinary proceeding cases.
- Circulation of Instructions / Orders received from D.G. Vigilance / Board / Ministry to lower formations relating to vigilance matters.
- Scrutiny and disposal of Appeal cases filed to Chief Commissioner in disciplinary proceeding where OIO are passed by the Commissioner.
- All work related to CPGRAMS

5. **Confidential:**

- Processing of files pertaining to No Objection Certificate for obtaining passport, visa, permission for foreign visit in respect of Group 'A' Officers.
- Processing of files pertaining to No Report/Review Certificate.
- Scrutiny of IPRs / Intimation under Rule 18 of CCS (Conduct) Rules received from the Commissionerates of the zone.
- Circulation of Instructions / Orders received from D.G. Vigilance / Board / Ministry to lower formations relating to confidential matters.

6. **RTI:** This section deals with RTI Application & Appeals filed under RTI Act, 2005.

7. **Monitoring Wing:** Monitoring of

- Revenue related periodical / Ad-hoc reports.
- Performance in key area of Revenue.
 - i) Arrears of Revenue.
 - ii) Performance in Adjudication.
 - iii) Call Book Cases.
 - iv) Provisional Assessment.
 - v) Anti-evasion performance.
- Anti-evasion related reports / information.
- Preparation of informative Brochures.
- Parliament Questions.
- Result Framework Document Reports (RFD).
- Monitoring of weekly / monthly E-filing.
- Monthly write-off report.
- Preparation of minutes of meetings.

8. **Audit/PAC:**

- Annual report on Audit performance and Misc. Statistical information.
- Urgent PAC matters reports as and when received.
- Correspondence relating to EA-2000.
- Scrutiny of Audit Reports under EA-2000 received from Commissionerates.
- Follow-up of reports on Audit paras, DAPs to be submitted by the Commissionerates directly to the Board.
- Correspondence with AG's office and reports called for by them.
- Correspondence with Director General (Audit) Delhi, Additional Director General Hyderabad Zonal Unit and other Zonal units.
- Miscellaneous reports relating to Audit work.
- Credit verification of selected unit as directed by the Member.
- Co-ordination with different Zones for Audit of Multi-locational Units.

9. Legal/Prosecution:

- Scrutiny of prosecution proposals received from various Commissionerates of Hyderabad Zone.
- Cases related to Compounding of Offences.
- Monitoring of Supreme Court / High Court cases, particularly in respect of cases involving high stake of Revenue.
- Monitoring of the work relating to appointment of Special Public Prosecutors and High fee Counsel in the Commissionerates of the zone.
- Circulation of Board's instructions on legal matters.
- Timely submission of periodical reports and ad-hoc reports.
- Half yearly report of references made to High Court.

10. Tribunal:

- Examination of proposals received from the Commissionerates with regard to review of CESTAT on merits for acceptance or otherwise and granting concurrence to the proposals so received.

11. Review:

- Review of Order-in-originals passed by all Pr. Commissioner/Commissioner of the zone for consideration by the Committee of Chief Commissioners regarding its legality and propriety.

12. Arrears Recovery Cell:

- Correspondence and Reports relating to Tax Arrears.

(iii) The procedure followed in the decision making process, including channels of supervision and accountability.

The CGST. Hyderabad Zone is headed by the Chief Commissioner. The Chief Commissioner is assisted by Additional/Joint Commissioner, Deputy/Assistant Commissioner, Superintendents, Inspectors and Tax Assistant in the office.

Decision Making Process:

Office of the Principal Chief Commissioner of CGST & Central Excise is primarily an administrative / monitoring unit. It monitors the activities of Executive Commissionerates, Audit Commissionerates and Appeal Commissionerates falling under the zone. Commissionerate is headed by a Principal Commissioner/Commissioner who is the final decision making authority with regard to disputes regarding levy and collection of Central Excise Duty / Service Tax in his/her jurisdiction.

A case/issue/matter is seen at the inward Tapal stage by an Officer not below the Rank of Superintendent of Central Excise. It is assigned to the concerned internal branch/Officer who takes up for examination and processing. The issue, facts, provisions of law with suggested solution are proposed after due process by the Superintendent of Central Excise /GST or Administrative Officer assisted in the work by respective staff; the pros and cons are weighed by an in depth study of the relevant provisions of law including case laws. Detailed File Notes are drawn and put up to the concerned Officer for his decision/direction. In certain cases, where the issue involved is beyond the scope of the written Rules, Sections, like Policy matter or issue requiring amendment to law, the matter is brought to the notice of the Central Board of Indirect Taxes and Customs, New Delhi through the Chief Commissioner for clarification/ decision. All decisions taken are communicated to the concerned parties.

Channels Of Supervision:

The first Supervisory Officer is the Superintendent / Administrative Officer and the highest Supervisory Officer is Chief Commissioner. The overall Control / Supervisory

power is vested with the Chief Commissioner.

Accountability:

All officers from the lowest rank of Sepoy to the highest rank of Chief Commissioner is accountable for the responsibility entrusted to him/ her.

(iv) The norms set by it for the discharge of its functions.

The norms set by CBIC for the discharge of its functions are mentioned as under:

- Acknowledge all written communications including declarations, intimations, applications and returns immediately and in no case later than 7 working days of their receipt
- Convey decision on matters relating to declarations or assessments within 15 working days of their receipt
- Dispose of a refund claim within 60 Days of receipt of a complete claim
- Give minimum 15 days advance intimation before undertaking the audit of assessee's records.
- Release of seized documents, which have not been relied on for the issue of the show cause notice, within 30 days from the date of issue of the said notice, unless otherwise provided under the law.

Norms for Adjudication:

- As per the Central Excise Act
 - i. The cases under normal period of limitation, as far as possible, are to be adjudicated within a maximum period of 6 months from issuance of SCN.
 - ii. The cases under the extended period of limitation i.e. where any duty of excise has not been levied or paid or has been short-levied or short-paid or erroneously refunded, by reason of fraud, collusion or any willful mis-statement or suppression of facts, or contravention of any of the provisions of this Act or of the rules made there-under with intent to evade payment of duty, shall be adjudicated within a period of one year.

Norms for investigation:

- No case to be taken up for investigation on flimsy grounds without any reasonable belief. Sufficient materials are to be analysed and presented before initiating any investigation.

Norms for Provisional Assessment:

- As per the provisions of Law each Provisional assessment is to be finalized within a period of 6 months.
- Time norms for other activities, as may be prescribed, shall also be prescribed.

Process of redressal 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 filed formations under the jurisdiction of this office, the same are forwarded for their comments or necessary action and final decision is taken based on the verification report received from the field formations. Decision on the grievances is conveyed to the CPGRAM portal or by Post, from where the same is received.

(v) The rules, regulations, instructions, manuals and records, held by it or under its control or used by its employees for discharging its functions.

The main statutes which are related to the levy and collection of Central Excise duty, Service Tax and Goods & Service Tax are :

Acts:

- Central Goods & Service Tax Act, 2017
- Integrated Goods & Service Tax Act, 2017
- Central Excise Act, 1944
- Central Excise Tariff Act, 1985
- National Calamity Contingent Duty (Section 136 of the Finance Act, 2001 (14 of 2001))
- Education Cess (Chapter VI of the Finance Bill, 2004)
- Additional Duties of Excise (Goods of Special Importance) Act, 1957
- Additional Duties of Excise (Textiles and Textile Articles) Act, 1978
- Provisional Collection of Taxes Act, 1931
- Finance Act, 1994 (Chapter V) [Service Tax: Statutory Provisions]

Rules:

- Central Goods & Service Tax Rules 2017
- Integrated Goods & Service Tax Rules 2017
- Cenvat Credit Rules, 2004
- Central Excise Rules, 2002 (Section 143 of the Finance Act, 2002)
- Central Excise (Appeals) Rules, 2001
- Central Excise (Settlement of Cases) Rules, 2007
- Central Excise (Removal of Goods at Concessional Rate of Duty for Manufacture of Excisable Goods) Rules, 2016
- Central Excise Valuation (Determination of Price of Excisable Goods) Rules, 2000
- Central Excise (Determination of Retail Sale Price of Excisable Goods) Rules, 2008
- Central Excise (Compounding of Offences) Rules, 2005
- Central Excise (Settlement of Cases) Rules, 2007
- Customs and Central Excise Settlement Commission Procedure, 2007
- Authority for Advance Rulings (Central Excise, Customs and Service Tax) Procedure Regulations, 2005
- Customs, Central Excise Duties and Service Tax Drawback Rules, 1995
- Pan Masala Packing Machines (Capacity Determination and Collection of Duty) Rules, 2008
- Chewing Tobacco and Unmanufactured Tobacco Packing Machines (Capacity Determination and Collection of Duty) Rules, 2008
- Clean Environment Cess Rules, 2010
- Consumer Welfare Fund Rules, 1992
- Customs, Excise & Service Tax Appellate Tribunal (Procedure) Rules, 1982.
- Central Excise (Advance Rulings) rules, 2002.
- Customs (Attachments of Property of Defaulters for Recovery of Government Dues) Rules, 1995
- Service Tax Rules, 1994
- Service Tax (Determination of Value) Rules, 2006
- Point of Taxation Rules, 2011
- Place of Provision of Services Rules, 2012
- Service Tax (Compounding of Offences) Rules, 2012
- Service Tax (Provisional Attachment of Property) Rules, 2008
- Service Tax (Publication of Name) Rules, 2008
- Service Tax Dispute Resolution Scheme, 2008
- Dispute Resolution Scheme Rules, 2008
- Service Tax (Settlement of Cases) Rules, 2012

Manuals

CBEC Manual on Central Excise

The above Acts, Rules/Regulations, and the Notifications and Circulars/Instructions/Orders issued thereunder and Manuals are uploaded on CBIC website www.cbic.gov.in.

(vi) A statement of the categories of documents that are held by it or under its control.

Following types of records are maintained by this office :

- (i) Records of Revenue realization matters.
- (ii) Records of Inspection matters.
- (iii) Records of Legal Issues
- (iv) Records of Tax Recovery matters.
- (v) Records of Prosecution matters.
- (vi) Records of Vigilance/Confidential matters.
- (vii) Records of Establishment/Administration/Accounts matters
- (viii) Records of Review of OIOs of Commissioner/Pr. Commissioner.
- (ix) Records of Inspection and Audit matters.
- (x) Records of CERA and internal Audit matters etc., dealt through this office.

Records related to work assigned to concerned Sections are kept in the custody of respective Sections.

(vii) The particulars of any arrangement that exists for consultation with, or representation by, the members of the public in relation to the formulation of its policy or implementation thereof.

Regional Advisory Committees and Public Grievance Redressal Committees exist in each Commissionerate comprising of representatives of different trade associations and Senior Departmental officers. This Office acts as a Central Body for coordinating with affairs of the above Committees. The Commissionerates are also maintaining Seva Kendras or Help Centres for the assistance of Tax Payers. Such Seva Kenras facilitate interaction/consultation with the tax payers.

(viii) A statement of the boards, councils, committees and other bodies consisting of two or more persons constituted as its part or for the purpose of its advice, and as to whether meetings of those boards, councils, committees and other bodies are open to the public, or the minutes of such meetings are accessible for public:

NIL

(ix) Directory of its offices and employees

Directory of its offices are available on "SAMPARK", which may be downloaded from DGHRD website.

A directory of its officers and employees are as under:

Sr. No.	NAME OF THE OFFICER	DESIGNATION	Tele. No./Fax No. (079)
	OFFICE OF THE CHIEF COMMISSIONER OF CENTRAL GST, HYDERABAD ZONE GST BHAVAN, L.B. Stadium Road, Basheer Bagh, Hyderabad-500 004 e-mail ccu-cexhyd@nic.in		

1	Smt. Mallika Arya	Chief Commissioner	23232028 (O) 23237581 (O) 23230974 (F)
2	Dr. D. Purushottam	Principal Commissioner, Hyderabad GST Commissionerate	23241117 (O) 23299204 (F)
3	Shri M R R Reddy	Commissioner, Secunderabad GST Commissionerate	7901243110 (O) 23231843 (F)
4	Shri N Sridhar	Commissioner, Medchal GST Commissionerate	7901243196 (O)
5	Shri M R R Reddy	Commissioner, Rangareddy GST Commissionerate	24760795 (O) 24760792 (F)
6	Shri J S Chandra Sekhar	Principal Commissioner, Hyderabad Customs Commissionerate	23220720 (O)
7	Shri G Sreenivasa Rao	Commissioner, Audit I Commissionerate	27030063 (O) 24760792 (F)
8	Shri D Venkateshwar Reddy	Commissioner, Audit II Commissionerate	23390423 (O) 29801876 (F)
9	Shri A R S Kumar	Principal Commissioner, Appeals I Commissionerate	23241716 (O)
10	Shri B Suresh Babu	Commissioner, Appeals II Commissionerate	7901243481 (O)

(x) Monthly remuneration received by each of its officers and employees, including the system of compensation as provided in its regulations

<u>Pay Scales of Various Grades of officers (as per 7th Pay Commission)</u>				
Sl. No.	Group A, B & C	Designation	Scale of Pay	Level as per Pay Matrix
1	2	3	4	5
1	Group A	Principal Chief Commissioner	225000	17
		Chief Commissioner	205400-224400	16
		Principal Commissioner	182200-224100	15
		Commissioner	144200-218200	14
		Additional Commissioner	118500-214100	13
		Joint Commissioner	78800-209200	12
		Deputy Commissioner	67700-208700	11
		Assistant Commissioner	56100-177500	10
		Chief Accounts Officer	56100-177500	10
2	Group B	ACAO / AO	44900-142400	7
		Sr. P.S.	47600-151100	8
		Superintendent	47600-151100	9 / 8
		Inspector	44900-142400	7
		DOS	35400-112400	6

		Senior Hindi Translator	35400-112400	6
		Junior Hindi Translator	35400-112400	6
		Executive Assistant	35400-112400	6
3	Group C	Tax Assistant	25500-81100	4
		Lower Division Clerk	19900-63200	2
		Motor Driver (SG)	35400-112400	6
		Motor Driver (Grade - I)	29200-92300	5
		Motor Driver (Grade - II)	25500-81100	4
		Motor Driver (Grade - III)	19900-63200	2
		Head Havaladar	19900-63200	2
		Havaladar	18000-56900	1
		MTS	18000-56900	1

(xi) Budget allocated to each of its agency, indicating the particulars of all plans, proposed expenditures and reports on disbursements made

This office merely acts as a Central Body for allocation of Budgetary grants to the Commissionerates of Hyderabad Zone.

(xii) The manner of execution of subsidy programmes, including the particulars of all plans, proposed expenditures and reports on disbursements made.

Not applicable

(xiii) Particulars of recipients of concessions, permits or authorization granted by it

Not applicable

(xiv) Details in respect of the information, available to or held by it, reduced in an electronic form

The administered Acts and Rules are available on the Zonal website(<http://cgsthyderabadzone.gov.in>) and also on CBIC website (<http://www.cbic.gov.in>). All Notifications, Instructions and Circulars issued from time to time are also made available on this website. viz. <http://www.cbic.gov.in/> .

Directorate of Data Management is maintaining commodity-wise/Service-wise revenue of Central Excise/Service Tax in electronic form.

Commissionerates are maintaining the revenue data of both GST as well as Central Excise & Service Tax in electronic form

(xv) The particulars of facilities available to citizens for obtaining information, including the working hours of a library or reading room, if maintained for public use.

At present, the following avenues are available for obtaining information:

(a) Seva Kendras/Help Centres: At least one Seva Kendra at each of Headquarter and Divisional Office is maintained in the GST formations and all the GST Range Office has a Seva Kendra to help the taxpayers.

(b) Information and Facilitation Counter is available at the Commissionerate Headquarters.

(c) Websites : <http://www.cbic.gov.in> (CBIC) and/or <http://cgsthyderabadzone.gov.in> (O/o the Chief Commissioner, CGST, Hyderabad Zone)

(d) Though small libraries are generally maintained in each Commissionerate they are presently being used only by the Commissionerate officers

(xvi) **The names, designations and other particulars of the Public Information officers**
<http://cgsthyderabadzone.gov.in/pdf/Zonal.pdf>

(xvii) **Such other information as may be prescribed -**

Frequently Asked Questions :

Frequently Asked Questions are available at CBIC's website at <http://www.cbic.gov.in/> .