

**PUBLIC NOTICE NO.0 1/2017**

**Dated 3<sup>rd</sup> January,2017**

**Subject: Information under Section 4(1)(b) of the Right To Information Act, 2005**

In partial modification to the Public Notification No.1/2015 dated 21<sup>st</sup> May,2015,in order to provide for setting out the practical regime of right to information for citizens to secure access to information under the control of public authorities and in order to promote transparency as well as accountability in the working of the Office of the Commissioner (Audit), Central Excise & Service Tax, Guwahati the following information are brought to the notice of all citizens in terms of Section 4(1)(b) of the Right to Information Act, 2005.

**(i) The particulars of its organization, function and duties:**

Central Board of Excise & Customs Ministry of Finance vide M.F notification no. 27/2014 dated 16<sup>th</sup> September'2014 notified setting up of Commissionerate Audit in the North Eastern Region with the Headquarters at Guwahati. The jurisdiction of the Commissionerate is the entire North Eastern Region comprising of the states of Assam, Meghalaya, Mizoram, Nagaland, Tripura and Arunachal Pradesh.

The Commissioner (Audit) is the Head of the Department with 2(Two) Additional Commissioner or Joint Commissioner and 3 (Three) Assistant Commissioners working under him at Heqdquarters in Guwahati. There are 4(four) sections in the Hqrs. Office viz. (a) Planning and Co-ordination Section, (b) Administration, Personnel & Vigilance Section, (c) Technical Section and (d) Risk Management & Quality Assurance Section. In addition to the Hqrs. there are 7(seven) Circle Offices each headed by an Assistant Commissioner, 3(three) of which are located in Guwahati, 2(two) at Dibrugarh and 1(one) each at Agartala and Shillong. For administrative convenience a branch office of Agartala Circle office is at Silchar.

**Functions of the Audit Commissionerate are:**

- Functions of the Audit Commissionerate are verification of the correctness of assessment and payment of Central Excise & Service Tax by the assessee. Verification of records mandated by the statute is necessary to check the correctness of payment of duty / tax by the assessee in the present era of self-assessment.
- Rule 22 of the Central Excise Rules, 2002 provides that the Commissioner may empower an Officer or depute an audit party for carrying out scrutiny or verification of records of the assessee. The rule also obliges an assessee to make available records for such scrutiny.

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

- Rule 5(A)(2) the Service Tax Rules, 1994 provides for scrutiny of records by the audit party deputed by the Commissioner.
- Rule 22 of the Central Excise Rules, 2002 provides that the Commissioner may empower an Officer or depute an audit party for carrying out scrutiny or verification of records of the assessee. These rules also oblige an assessee to make available records for such scrutiny
- Audit Officers posted in the Circles Offices deputed by the Commissioner may call for documents as prescribed in the manual for verification of correctness of assessment and duty / service tax payment for preparatory works and thereafter visit the assessee's premises for completion of the verification.
- In cases where any short payment / non payment of duty / service tax or any contravention of the provisions of law is noticed, the matter is brought to the notice of the Commissioner for discussion in Monitoring Committee Meeting.
- Planning and coordination section of the Commissionerate look after scheduling conduct of MCM meeting, maintenance and updation of Assessee Master File, maintenance of Records/Registers and submission of reports to look after formation / constitution of audit groups and deployment of officers matching skills with audit requirement, maintenance of database of officer's profile and training needs of officers.
- Administration, Personnel & Vigilance section looks after administrative matters, transfer, leave, allowances, budgetary grants, vigilance matters etc.
- Technical section to look after draft Show Cause Notices, audit follow up, court cases, Board's circulars, instructions etc.
- Risk Management and Quality Assurance section to look after risk based selection of units, use of Third Party Source of Information, maintenance of Audit database of units to be audited, selecting themes/issues for audit, performance appraisal and Quality Assurance.
- In terms of Section 14A/14AA of the Central Excise Act, 1944 and Section 72 of the Finance Act, 1994 the Audit Commissioner can order for special audit in specified circumstances the Audit Commissioner has the authority to order for special audit by Cost Accountants/Chartered Accountants. Such special audit can be ordered either on his own satisfaction or on a reference received from the Executive Commissioner.

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

- Monitoring Committee Meeting (MCM) is periodically convened by the Planning & Co-ordination Section of the Commissionerate for discussion over the findings of the Audit

Circle during that particular period. The Executive Commissioner or his representative is invited to attend the MCM. The decision with regard to settlement of an audit objections after recovery of all dues or dropping of the unsustainable audit objections vests with the Audit Commissioner.

➤ Wherever necessary, after the audit objections are confirmed in the MCMs, Show Cause Notices are issued and they are answerable to and adjudicated by the Commissioner of Audit or the subordinate officers of the Audit Commissionerate as per the adjudication limits prescribed in terms of Notification no.47/2016-CE(NT) dated 28/09/2016 and No.44/2016-ST dated 28/09/2016.

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

Norms set up are as detailed at (ii) and (iii) above.

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

**(vi)** Rules, regulations, instructions, manuals etc. are available at the website <http://www.cbec.gov.in>

**(vii) A statement of the categories of documents that are held by it or under its control:**

Documents related to Audit.

**(viii) 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:**

No policy is framed by this office.

**(ix) 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:**

Not applicable.

**(x) A directory of its officers and employees:**

Detailed in Annexure-A.

**(xi) The monthly remuneration received by each of its officers and employees, including the system of compensation as provided in its regulations:**

Detailed in Annexure-A.

**(xii) The budget allocated to each of its agency, indicating the particulars of all plans, proposed expenditures and report on disbursements made:**

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Not applicable.

**(xiii) The manner of execution of subsidy programmes, including the amounts allocated and details of beneficiaries of such programmes:**

Not applicable.

**(xiv) Particulars of recipients of concessions, permits or authorisations granted by it:**

Not applicable.

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

Comprehensive information on Central Excise laws and procedures available at <http://www.cbec.gov.in>

**(xvi) 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:**

Library or reading room for public use is not maintained in Audit Commissionerate.

**(xvii) The names, designations and other particulars of the Public Information Officers:**

The names and designations have been separately notified under Public Notice No. 03/2016 dated 22<sup>nd</sup> December, 2016.

**(xviii) PAYMENT OF FEES UNDER THE RIGHT TO INFORMATION (REGULATION OF FEE AND COST) RULES, 2005:**

In terms of Rule 3 and Rule 4 of the Right to Information (Regulation of Fee and Cost) Rules, 2005 it is clarified that cash/Demand Draft/Cheque/IPO required to be furnished by the applicant/citizen, seeking information under the RTI Act, 2005, wherever required, need to be drawn in favour of "The Chief Accounts Officer, Office of the Commissioner (Audit), Central Excise and Service Tax, Guwahati.

  
(Gaigongdin Panmei) 3/1/17  
Commissioner (Audit)

## Annexure-A

Sl No	Name of the Officers	Designation	PB+GP
1	Gaigongdin Panmei	Commissioner	177400
2	Jitendra Pratap Singh	Addl.Commr.	133500
3	N.M.Baishya	Asstt. Commr	91100
4	Deepak Ranjan Saha	-do-	91100
5	Dipak Roy Choudhury	-do-	91100
6	P.Katakya	-do-	93800
7	M.Rahman	-do-	91100
8	Dils Debojyoti Sinha	-do-	91100
9	Guru Prasad Das	Supdt	91100
10	Nabarun Bhattacharjee	-do-	71300
11	Beni Madhab Das	-do-	73400
12	Alokesh Dey	-do-	73400
13	Krishnendu Das	-do-	77900
14	Girindra Kalita	-do-	82600
15	Rajasish Dutta	do-	68000
16	S.D.Choudhury	-do-	91100
17	Pijush Kanti Dey	-do-	91100
18	Biswajit Kar	-do-	91100
19	Sanat Kumar Saha	-do-	91100
20	J.Bhattacharjee	-do-	91100
21	Bhabataran Basumatary	-do-	70000
22	Sukumar Roy	-do-	73400
23	Ranendu Dutta	-do-	91100
24	Sanjiv Kr. Saha	-do-	77900
25	Swapan Das	-do-	93800
26	L.Pait	-do-	87700
27	L.N.Gogoi	-do-	82600
28	Premananda Saikia	-do-	85100
29	Tapan Kumar Rajkhowa	-do-	91100
30	Sashi Prasad Gogoi	-do-	91100
31	Ashish Dutta	-do-	66000
32	N.K.Mitra	-do-	80200
33	Vijay Thapa	-do-	85100
34	A.K.Sengupta	-do-	91100

35	T.Ginkhanmang	-do-	73400
36	N.N.Roy	-do-	87700
37	S.B.Roy	-do-	80200
38	Sumanta Choudhury	-do-	70000
39	Nilanjan Aditya	do-	68000
40	Dipen Kr. Das	-do-	68000
41	Hitesh Sharma	-do-	68000
42	Rideep Hazarika	do-	75600
43	Jayashree Dutta	A.O.	56900
44	F.Diamai	-do-	56,900
45	Krishna Karmakar	ACAO	55,200
46	Ashit Chatterjee	Inspector	62200
47	Prasanta Borah	-do-	55200
48	Kula Kr Deori	-do-	62200
49	S.S.Basumatary	-do-	64100
50	Santanu Das	-do-	52000
51	Madan Baruah	-do-	58600
52	Sujit Kr.Roy	-do-	62200
53	Partha Chakraborty	-do-	62200
54	Nilmani Chanda	-do-	62200
55	Sujata Dam	-do-	62200
56	Sanjib Kr. Dhalua	-do-	62200
57	Dambhidhar Sonowal	-do-	62200
58	Jugal Kr. Lahon	-do-	62200
59	Arambam Dhaneshor Singh	-do-	55200
60	Bivash Kr. Roy	-do-	64100
61	Subhashish Paul	-do-	62200
62	C.Bhattacharya	-do-	62200
63	Amrit Ghosh	-do-	53600
64	Chiranjit Das	-do-	64100
65	Nabanita Das	-do-	44900
66	P.K.Nath	Sr.TA	43600
67	Md. Eunus Ali	Sr. Translator	66000
68	Dambiaklun	Tax Assistant	30500
69	Debojit Chauhan	-do-	27900
70	Mukesh Yadav	-do-	25500
71	Shaswata Chaudhuri	-do-	25500
72	Amarjyoti Lahkar	Havilder	18000

C. No.:- IV(16)1/RTI/Hqrs(A)/RTI/Ghy/2017/

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Dated:- 3-1-17

Copy forwarded for information and necessary action to :

1. The Chief Commissioner, Customs, Central Excise & Service Tax, Shillong Zone, Crescens Building, M.G.Road, Shilling.
2. The Commissioner, Directorate of Publicity & Public Relations, C,CE, C.R. Building, I.P.Estate, New delhi-110002.
3. The Commissioner, Central Excise & Service Tax, Shillong/Guwahati/Dibrugarh.
4. The Commissioner, Customs, NER, Shillong.
5. The Commissioner (Appeals), Customs, Central Excise & Service tax, Guwahati.
6. The Assistant Commissioner, Guwahati Audit Circle-I /II /III, Central Excise, Customs & Service Tax, Royal Regency, MRD Road, Bamunimaidam, Guwahati.
7. The Assistant Commissioner, Dibrugarh Audit Circle-I / II, Central Excise, Customs & Service Tax ,Dr Lila Gogoi Path, Milan Nagar, Dibrugarh-786003.
8. The Assistant Commissioner, Shillong Audit Circle, Central Excise, Customs & Service Tax Rap's Mansion, MG Road, Shillong-793001.
9. The Assistant Commissioner, Agartala Audit Circle, Central Excise, Customs & Service Tax H.G.Basak Road, 2<sup>nd</sup> & 3<sup>rd</sup> Floor, Joynagar(Dasamighat road), Agartala.
10. The Superintendent System, Office of The Commissioner, Customs, Central Excise & Service Tax Audit, Royal Regency, MRD Road, Bamunimaidam, Guwahati for uploading in the website.
11. Notice Board at Audit Hqrs., Guwahati

(J.P. Singh)

Additional Commissioner

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