



**GOVT. OF INDIA,
OFFICE OF THE COMMISSIONER,
AUDIT COMMISSIONERATE, GUWAHATI,
CUSTOMS, CENTRAL EXCISE & SERVICE TAX
*CUSTOMS HOUSE, NILOMONI PHUKAN PATH, CHRISTIAN BASTI, GUWAHATI-781005***

PUBLIC NOTICE NO. 02/2015

Dated, Guwahati the 21st May'2015

SUBJECT: Designation of Central Public Information Officers (CPIOs) and First Appellate Authority (FAA) under Section 5 of the Right to Information Act, 2005.

In terms of Sub-Section 2 of Section 5 of the Right to Information Act, 2005 the following officers as recorded in Column 2 below are designated as Central Public Information Officers (CPIOs) and First Appellate Authority (FAA) in the respective jurisdictions in column 4 of the table below shown against their names:

Sl. No.	Name and Designation	Designation under the RTI Act, 2005	Address and Telephone No.	Jurisdiction
1.	Ms N. Phukan, Assistant Commissioner	Central Public Information Officer (CPIO)	Office of the Commissioner (Audit), Central Excise & Service Tax, 4 th Floor, Custom House, Nilomoni Phukan Road, Guwahati - 781005	Entire North Eastern Region comprising of the states of Assam, Meghalaya, Mizoram, Nagaland, Tripura and Arunachal Pradesh.
2.	Shri Krishnendu Das, Superintendent	Central Assistant Public Information Officer (CAPIO)		
3.	Shri D. R. Saha, Assistant Commissioner	Central Public Information Officer (CPIO)	Office of the Assistant Commissioner, Guwahati Audit Circle-I, 3 rd Floor, Sethi Trust Building, G. S. Road, Bhangagarh, Guwahati- 781005. Phone No. 0361-2456200	All Central Excise Assesseees in the jurisdiction of south of A.T. Road-starting from railway gate 6 at Bharalumukh, West of Fatasil Road upto junction of Bharalu River, West of Mora Bharalu River, Betkuchi, Gorchuk, Pub Boragaon Area, Both side of H.B. Road of Fancy Bazar, North of SRCB Road, Jail Road, T.R. Phookan Road, Machkhowa Area, N.S. Road (both sides), Bharalumukh, North of Dinesh Goswami Road beyond
4.	Shri Biswajit Kar, Superintendent	Central Assistant Public Information Officer (CAPIO)		

				<p>Maligaon Pachim Boragaon, Tetelia, Jalukbari, Pandu, Maligaon Area. Dharapur, Azara, Rani area, Mirza, Palasbari, Chaygaon, Dhupdhara & Airport Area. South of A.T. Road, Chatribari Area, West of A.K. Azad Road, Bilpar, Gosala, Athgaon, CITI Complex, Mini Industrial Area, Kalapahar, South of SRCB Road, Lalganesh, Jyotikuchi, Lokhra, Basistha, South of Kahilipara, South of Beltola, Khanapara Road upto Khanapara Police Station. Police Station: Bharalumukh, Paltanbazar, Ambari (Fatasil), Dispur and Basistha.</p> <p>All Central Excise & Service Tax assesseees in the districts of Dhubri, Bongaigaon, Kokrajhar and Goalpara of the State of Assam and the districts of East Garo Hills and South Garo Hills of the State of Meghalaya.</p> <p>Service Tax assesseees in the districts of Kamrup, Nalbari, Morigaon and Barpeta of the State of Assam under</p> <ol style="list-style-type: none"> (1) Transport of Goods by Road Services, (2) Cargo Handling Services, (3) Customs House agent's Services, (4) Survey & Map Making Services, (5) Packaging Services, (6) Ship Management Services, (7) Transport of Goods by Air Services, (8) Transport of Goods by Rail services, (9) Transport of Goods by Pipeline Services, (10) Transport of Goods by Cruise Ship Services, (11) Transport of Goods by Waterways Services, (12) Service of Promoting, Marketing or organizing of games of chance, including lottery, (13) Travel Agents (Other than Rail or Air) Services,
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				<p>(14) Construction of Residential Complex Services, (15) Design service, (16) Fashion Design Service, (17) Test Inspection Certification Services, (18) Real Estate Agent Services, (19) Renting of Immovable Property Services, (20) Beauty Parlors Services, (21) Security Agency's Services, (22) Courier Agency Services, (23) Online Information Services, (24) Internet Café Services, (25) Dry Cleaning Services, (26) General Insurance Services, (27) Photography Services, (28) Cleaning Services, (29) Recovery Agent's Services, (30) Health Services viz. Health Check up undertaken by hospitals or medical establishments for the employees of business entities.</p>
5.	Shri B. Saikia, Assistant Commissioner	Central Public Information Officer (CPIO)	Office of the Assistant Commissioner, Guwahati Audit Circle-II, 3 rd Floor, Sethi Trust Building, G. S. Road, Bhangagarh, Guwahati- 781005. Phone No. 0361-2456202	All Central Excise assesseees in Right Hand side of NH 37 after crossing Saraighat Bridge (excluding Brahmaputra Industrial Park) of Amingaon Area on the North Bank of River Brahmaputra under Kamrup (Rural) District.... Entire area of EPIP, Amingaon. Entire Barpeta District, Nalbari District and Rangia Sub-Division under District of Kamrup of the State of Assam.
6.	Shri Sukumar Roy, Superintendent	Central Assistant Public Information Officer (CAPIO)		All Central Excise & Service Tax assesseees in the districts of Upper Subansiri, Lower Subansiri, East Siang, West Siang, Upper Siang and Papumpare of the State of Arunachal Pradesh and Districts of North Lakhimpur and Dhemaji, the Sub-divisions of Biswanath Chariali and Gohpur of the Districts of Sonitpur of the State of Assam.

				<p>Service Tax assesseees in the districts of Kamrup, Nalbari, Morigaon and Barpeta of the State of Assam under</p> <ol style="list-style-type: none"> a) Advertising Agency Service, b) Advertising Space or Time Service, c) Cable Operator's Service, d) Development and Supply of Content Service, e) Dredging service, f) Mining Service, g) Sponsorship Service, h) TV or radio Programme Production Service, i) Services of Permitting Commercial use or Exploitation or any Event Organised by a person or organization, j) Construction Services in respect of Commercial or Industrial building and Civil Structure, k) Interior Decorator's Service, l) Site Preparation & Clearance Service, m) Stock Broker Service, n) Storage & Warehouse Service, o) Tour Operator Service, p) Business and Exhibition Services, q) Clearing & Forwarding Agent's Services, r) Works Contract services, s) Event Management Services, t) Input service distributors, u) Public Relation Services, v) Servicing of Motor Vehicles Service, w) ATM Operator's Services, x) Broadcasting Services, y) Rail Travel Agent's Services, z) Sound Record Services, aa) Internet Telephonic Service, bb) Credit / Debit / Charge or any other payment card related Services, cc) Telecommunication Services (including various telecommunication related service which are presently specified as
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				separate taxable services), dd) Franchisee Services.
7.	Shri H. P. Roy, Assistant Commissioner	Central Public Information Officer (CPIO)	Office of the Assistant Commissioner, Guwahati Audit Circle-III, 3 rd Floor, Sethi Trust Building, G. S. Road, Bhangagarh, Guwahati- 781005. Phone No. 0361-2456201	All Central Excise assesseees in North of S.S Road (Lakhtokia), and G.N.B. road, South of H.B. road (from Sikh Temple), East of S.C. Goswami Road upto Sukreswar Mandir, M.G. Road East Part (Sukreswar Mandir), Panbazar, Uzanbazar, Silpukhuri, East of R.G. Baruah Road upto Zoo Narengi Tiniali, North of Zoo Narengi Road. Paltan Bazar area, both sides of G.S. Road, Rajgarh Road (both sides), South of Zoo Narengi Road, East part of A.K. Azad Road, Sonapur area including the area upto 500 metres on the other side from the centre of NH-40, Birkuchi Area, Bonda Area, Ulubari, South of SS Road, North side of A.T. Road upto Police Reserve, Ganeshguri, Panjabari & Henrabari. Byrnihat to 13 th Mile falling under Kamrup District of the State of Assam and the area upto 500 metres on the other side from the center of NH 40, Byrnihat from 12 th Mile to Jorabat Point falling under Kamrup District of the State of Assam. Noonmati under Noonmati Police Station. In the North – River Brahmaputra, South – GNB Road, East – Narengi and West – Bamunimaidan. Entire Morigaon District of Assam. All Central Excise & Service Tax assesseees in the Districts of Sonitpur (Excluding Biswanath Chariali and Gohpur Sub Division) of the State of assam and Darang District of State of Assam, Districts of East & West Kameng and Tawang of the State of Arunachal Pradesh.
8.	Shri Girindra Kalita, Superintendent	Central Assistant Public Information Officer (CAPIO)		

9.	Shri S. K. Dutta, Assistant Commissioner	Central Public Information Officer (CPIO)	Office of the Assistant Commissioner, Shillong Audit Circle, Rap's Mansion, M.G. Road, Shillong – 793001. Phone No. 0364-2220407	The Districts of Nagaon, Golaghat, Karbi Anglong and part of North Cachar Hills District (area under Madardisha P.S. and Halflong sub- division) of the State of Assam and the State of Nagaland (except the districts of Mokokchung, Lunglei, Mon and Tuensang).
10.	Shri A.K. Sengupta, Superintendent	Central Assistant Public Information Officer (CAPIO)		Area beyond Umsning to 13th Mile (upto Tamulkuchi Road), Byrnihat of Ri-Bhoi District of the state of Meghalaya and the area upto 500 mtrs. on the other side from the centre of National Highway 40. EPIP (Export Promotion Industrial Park) area on Umtruh Road of Ri Bhoi District of the state of Meghalaya. Area from 12th mile (leaving the Tamulkuchi Road) on Byrnihat- Guwahati Road upto Khanapara of Ri Bhoi District of the state of Meghalaya. All areas falling under Jaintia Hills Districts of the state of Meghalaya and Umrangshu Circle area falling under North Cachar Hills District of the state of Assam. All areas falling under East & West Khasi Hills Districts and the areas beyond Umiam upto Umsning falling under Ri Bhoi District of the state of Meghalaya.
11.	A. Mutalib, Assistant Commissioner	Central Public Information Officer (CPIO)	Office of the Assistant Commissioner, Dibrugarh Audit Circle -I, Dr. Lila Gogoi Path, Dibrugarh – 786003. Phone No. 0373-2319765	The district of Dibrugarh and a part of Sivasagar district in the state of Assam and Tirap District in the State of Arunachal Pradesh. The district of Jorhat and a part of Sivasagar District in the State of Assam; Kanubari P.S. of Tirap District in the State of Arunachal Pradesh and Districts of Mokokchung, Lunglei, Mon, Tuensang in the State of
12.	Shri L. N. Gogoi, Superintendent	Central Assistant Public Information Officer (CAPIO)		

				Nagaland.
13.	Shri P. Katakya, Assistant Commissioner	Central Public Information Officer (CPIO)	Office of the Assistant Commissioner, Dibrugarh Audit Circle -II, Dr. Lila Gogoi Path, Dibrugarh – 786003. Phone No. 0373-2319765	Part of the District of Tinsukia in the State of Assam and Anjaw, Lohit, Lower Dibang Valley and Dibang Valley in the State of Arunachal Pradesh. Margherita Sub-Division of Tinsukia District in the State of Assam and the District of Changlang in the State of Arunachal Pradesh.
14.	Shri H. P. Gogoi, Superintendent	Central Assistant Public Information Officer (CAPIO)	Office of the Assistant Commissioner, Agartala Audit Circle, Kiran Medical Hall Building (Ist Floor), Old RMS Chowmohani, Agartala. Phone No. 0381- 2324101/2300354	The entire State of Tripura comprising of four districts of West Tripura, North Tripura, Dhalai and South Tripura.
15.	Shri J. Dutta, Assistant Commissioner	Central Public Information Officer (CPIO)	Office of the Assistant Commissioner, Agartala Audit Circle, Kiran Medical Hall Building (Ist Floor), Old RMS Chowmohani, Agartala. Phone No. 0381- 2324101/2300354	The entire State of Tripura comprising of four districts of West Tripura, North Tripura, Dhalai and South Tripura.
16.	Shri S. B. Roy, Superintendent	Central Assistant Public Information Officer (CAPIO)	Office of the Assistant Commissioner (Audit, Customs, Central Excise & Service Tax, 4 th Floor, Customs House, Nilomoni Phukan Road, Christian Basti, Guwahati – 781005.	Entire North Eastern Region comprising of the states of Assam, Meghalaya, Mizoram, Nagaland, Tripura and Arunachal Pradesh.
17.	Shri A.B. Dutta, Joint Commissioner	First Appellate Authority (FAA)	Office of the Assistant Commissioner (Audit, Customs, Central Excise & Service Tax, 4 th Floor, Customs House, Nilomoni Phukan Road, Christian Basti, Guwahati – 781005.	Entire North Eastern Region comprising of the states of Assam, Meghalaya, Mizoram, Nagaland, Tripura and Arunachal Pradesh.

(Viney Kr. Paul)
Commissioner (Audit)



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PUBLIC NOTICE NO. 1/2015

Dated 21st May'2015

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

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 16th 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 Headquarters 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 assessees. 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 Executive Commissioner or the subordinate officers of the Executive Commissionerate as per the adjudication limits prescribed by CBEC. Audit function ends with the issuance of Show Cause Notice.
- (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:**
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. 2/2015 dated 20th May'2015.
- (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 Administrative Officer, Office of the Commissioner (Audit), Central Excise and Service Tax, Guwahati.

(Viney Kr. Paul)
Commissioner (Audit)