

	<p>माल और सेवा कर एवं केन्द्रीय उत्पाद शुल्क प्रधान मुख्य आयुक्त कार्यालय OFFICE OF THE PRINCIPAL CHIEF COMMISSIONER OF GST & CENTRAL EXCISE केन्द्रीय माल और सेवा कर एवं केन्द्रीय उत्पाद शुल्क अंचल : तमिलनाडु एवं पुदुच्चेरी CENTRAL GST & CENTRAL EXCISE ZONE : TAMILNADU & PUDUCHERRY जी एस टी भवन, सं. 26/1, महात्मा गांधी रोड, चेन्नई - 600 034 GST BHAWAN, No. 26/1, MAHATHMA GANDHI ROAD, CHENNAI - 600 034 ई - मेल / E-mail: rti.prcco.chennai@gmail.com दूरभाष / Ph. No.: 044-28331007 फैक्स / Fax No.: 044-28331015</p>	 <p>आज़ादी का अमृत महोत्सव</p>
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GCCO/RTI/APP/1016/2022-CCAESTT

Dated: 10.2022

To

Shri S.Raja

NO.16/1B, THILLAIYADI VALLIAMMAI STREET,
THIRU VI KA NAGAR, PERAMBUR,
CHENNAI-600-011.

Gentleman,

Sub: Information under Right to Information Act, 2005 - reg.

Please refer to your RTI application bearing Registration No. CEXCH/R/T/22/00061 dated 19.09.2022 filed under RTI Act, 2005.

The information sought for is given below.

Point 1: The penal provisions that are invocable are Sec122(1)(i) and Sec 122(2)(b) of the CGST Act,2017.

Point 2:

SAC Code 995411: Construction services of a single dwelling or multi-dwelling or multi-storied residential buildings.

SAC Code 995414 – Construction services of commercial buildings such as office buildings, exhibition & marriage halls, malls, hotels, restaurants, airports, rail or road terminals, parking garages, petrol and service stations, theatres and other similar buildings.

(Please refer Notn. No. 11/2017-CT (Rate) dated 28.06.2017)

Point 3: The legal provision for wrong declaration of HSN Code is Sec 125 of the CGST Act, 2017.

Point 4: The jurisdiction officer of the taxpayer is the proper officer for invoking the penal provisions.

If you are not satisfied with the reply, you may file an appeal within thirty days from the date of receipt of this letter, before the Appellate Authority, whose designation and address is given below:

Shri.R.Gopalsamy,
Additional Commissioner,
O/o The Principal Chief Commissioner of GST & Central Excise,
26/1, Mahatma Gandhi Road,

I/950664/2022

Nungambakkam, Chennai – 600 034.

Yours faithfully

(RAJNI MENON)
ASSISTANT COMMISSIONER
CENTRAL PUBLIC INFORMATION
OFFICER