

**OFFICE OF THE PRINCIPAL CHIEF COMMISSIONER OF  
GST & CENTRAL EXCISE,  
TAMILNADU & PUDUCHERRY**

26/1, महात्मा गांधी मार्ग, नुंगम्बाक्कम, चेन्नै-600 034  
26/1, Mahatma Gandhi Road, Nungambakkam, Chennai 600 034

सी.सं./C.NO. II/39/311/2019-CCA-RTI

दिनांक / Dated: .10.2019

To

✓ **Shri K. Sukvanam,**  
S/o B. V. Krishnan, Door No. 92,  
Enduchetti Street, Bargur,  
Krishnagiri District - 635 104.

Gentleman,

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

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Please refer to your RTI application dated 05.09.2019 filed under RTI Act, 2005 received in this office on 26.09.2019 vide O/o The Principal Chief Commissioner of Income Tax letter CHE-Coord/101(27)/2019-20/S.No.210 dated 20.09.2019.

The reply to the RTI application in respect of this office (Point No.s 1 to 6) is furnished below :

**Reply to Point No. 1 :** Determination of goods/services on which GST is leviable and the rate at which it is leviable are determined by the GST Council. Hence, no information about how the rate of GST is determined is available with this office.

**Reply to Point No. 2 :** No such Information is available with this office.

**Reply to Point No. 3 :** GST is not levied State-wise. It has got four heads, viz., CGST, SGST, UTGST, IGST and Cess. CGST, IGST and Cess are levied on the goods based on the Notifications issued by the Centre and SGST and UTGST is levied by the States/Union Territories.

**Reply to Point No. 4 :** The rates of GST on goods and services are levied as per the Notifications issued by the Centre and the State and the same is available in the respective web portals maintained by the State and Centre respectively.

**Reply to Point No. 5 :** The list of exempted items from GST is available on [www.cbic.gov.in](http://www.cbic.gov.in).



**Reply to Point No. 6 :** No such information is available with this office since this office was dealing only with Central Excise and Service Tax in the pre-GST regime.

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 :

Dr. K. Venkat Ram Reddy,  
Additional Commissioner,  
O/o the Principal Chief Commissioner of GST & Central Excise,  
26/1, Mahatma Gandhi Road,  
Nungambakkam, Chennai - 600 034.

Yours faithfully,



**(R. VASUDEVAN)**

ASSISTANT COMMISSIONER  
CENTRAL PUBLIC INFORMATION OFFICER

आर.वासुदेवन  
R.VASUDEVAN  
सहायक आयुक्त  
Asst. Commissioner