



दूरभाष /Telephone : 044-28331011  
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**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

C.No. II/39/72/2021-CCA.RTI

Dated : 08.07.2021

To

**Shri Jayanta Kumar Nayak**  
87, Sindhu, Flat No. 6,  
1<sup>st</sup> Floor, Marine Drive,  
Mumbai - 400 002.

Gentleman,

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

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Please refer to your RTI application dated 17.05.2021 filed under the RTI Act, 2005 received in this office on 15.06.2021.

The reply to your RTI application is furnished here under:

**Reply :** The information sought for is in the nature of seeking clarification on applicability of GST on material supplied free of cost, which is beyond the scope of the RTI Act, 2005 since only information alone can be provided and no clarification can be provided as these clarifications require interpretation of Notifications/Statutory provisions. Further, the notifications/Act prescribing the rates/Law are available in the public domain <https://www.cbic.gov.in/>.

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 B. Senthilvelavan,  
Additional Commissioner,  
O/o the Principal Chief Commissioner of GST & Central Excise,  
26/1, Mahatma Gandhi Road,  
Nungambakkam, Chennai - 600 034.

Yours faithfully,

(RAJNI MENON)

ASSISTANT COMMISSIONER  
CENTRAL PUBLIC INFORMATION OFFICER