Central Information Commission

Decision No.33/IC(A)/06
F. No.CIC/MA/A/2006/0066

Dated, the 4th May, 2006

Name of the Appellant: Mr. Rakesh Agarwal, Secretary, NyayaBhoomi, 288 Narmada Apartments, Alaknanda, New Delhi – 110 019.

Name of the Public Authority: 1. Office of the Commissioner of Income Tax, Mayur Bhawan, New Delhi

DECISION

Facts of the Case:

The appellant through his two separate applications to the above public authorities has sought the following information:

(i) A copy of the tax returns filed by Shri Ramesh Chandra, A-2/178, Janakpuri, New Delhi to the Respondent no.1
(ii) A copy of the investigation report of Tax Evasion Petition (TEP) submitted by Shri P.P. Sharan against Sh. Ramesh Chandra to the Respondent no.2.

The CPIO’s of both the Public Authorities have denied information to him u/s 8 (1)(j) and 8 (1) (h), respectively.

As regards information relating to income tax returns filed by Sh. Ramesh Chandra, it is contended that the information sought by the appellant relates to third party, the appellant being one of his tenants. It is also stated that there is landlord-tenant dispute and therefore the appellant has sought information for personal reasons. There is therefore no public interest involved in the matter.

As regards information relating to the progress made on TEP, it is stated that the investigation is in progress and the report is yet to be finalised.
A hearing was held on 01-05-2006, which was attended by Sh. Rakesh Agarwal, the Appellant (in person) and the Public Authority was represented by Sh. R. Singh, Commissioner of Income Tax, Sh. J. Banerjee, ADIT (HQ) and Sh. Mahaveer Singh, ACIT (on behalf of CIT, Delhi XVI)

The appellant stated that there was suspicion about tax evasion by Sh. Ramesh Chandra. He has, therefore, asked for a copy of tax returns filed by him and also a copy of the progress report on TEP filed by him to prove his point.

The respondents clarified that the tax returns filed by an assessee is personal information, the disclosure of which is exempted u/s 8 (1)(j) of RTI Act. Further the matter relating to the investigation of tax evasion is in progress, the disclosure of which is exempted u/s 8 (1)(h).

Commission’s Decision:

The appellant has sought information about tax returns filed by a third party and a copy of the investigation report on TEP filed by him, which is in progress. The appellate authority has correctly applied Sections 8 (1)(j) and 8(1)(h) for exemption of information from disclosure.

The appeal is accordingly dismissed.

Sd/-
(A.N. Tiwari) (Prof. M.M. Ansari)
Information Commissioner Information Commissioner

Authenticated true copy :

(Munish Kumar)
Assistant Registrar

Cc:
1. Mr. Rakesh Agarwal, Secretary, Nyaya Bhoomi, 288 Narmada Apartments, Alaknanda, New Delhi – 110 019.