Central Information Commission

Appeal No.35/IC(A)/06
F. No.CIC/MA/A/2006/00108

Dated, the 8th May, 2006

Name of the Appellant: Sh. Bhagat Singh, House No.5879, Block No.4, Street No.5, Dev Nagar, Karol Bagh, New Delhi – 110 005.

Name of the Public Authority: Director General of Income Tax (Investigation), Department of Revenue, Ministry of Finance, 5th floor, ARA Center, E-2 Jhandewalan Extension, New Delhi.

DECISION

Grounds of Appeal:

The appellant had filed a complaint dated 24.9.2003 against Smt Saroj Nimal, his wife, regarding Tax Evasion on Rs.10 lakhs to the Department of Income Tax (Investigation). On 10.11.2005 the appellant filed an application under RTI Act asking for the details of the action taken by the Department of Income Tax on the Tax Evasion Petition (TEP) filed by him. The CPIO vide his letter dated 10.1.2006 informed the appellant that the information could not be made available as it was exempt u/s 8 (1)(j), being personal information, the disclosure of which has no relationship to any public activity or interest. The appellant filed his first appeal on January 21, 2006 to the Appellate Authority, which upheld the decision of the CPIO vide his order dated 3.2.2006.

The appellate authority has observed that the appellant was having a personal dispute with the complainee and the complaint made to the Department of Income Tax was out of personal grievance. The appellant’s interest in the information sought was purely of a personal nature and, therefore, the information sought has no relationship with any public activity or interest.

The appellant has, in his appeal to the Commission, stated that he has been falsely implicated in a dowry case by Smt. Saroj Nimal, in which she has accused that an amount of more than Rs.10 lakhs was spent by her on her second marriage with the appellant. A criminal case against the appellant is pending on the basis of the complaint by Smt. Saroj Nimal. The appellant has, therefore, questioned the basis of her dowry complaint by seeking evidence from Investigation Wing of Department of Income Tax on sources of income and assets acquired, which has a direct bearing on the capacity of Smt. Saroj Nimal to pay the amount of dowry mentioned above. The appellant has also mentioned that the sources of income and declared assets and
expenditure of Smt. Saroj Nimal are not in proportionate to the known or declared sources of income by her. The appellant, therefore, requested the CPIO to provide him with the details of investigations made by the Directorate of Income Tax (Investigation) on TEP filed by him.

Commission’s Decision:

The appellant has mentioned the reason, as above, for seeking information on the Tax Evasion Petition (TEP) filed by him against his wife. The aspects of strained human relations that may become the reason for seeking information is out of the purview of our mandate. However, the public actions, irrespective of the cause of such actions, and disclosure of its outcome, fall under the domain of RTI Act. The action taken on TEP has to be examined accordingly.

On the issue of progress report on TEP, it has been observed that:

“Investigations of the complaint on tax evasion by the IT department is a part of the process of identifying the offenders and assessing the extent of tax evasion by them. Until the nature of offence is duly examined and thoroughly investigated and necessary action is taken under the relevant provisions of tax laws, the disclosure of investigation report on tax evasion is barred u/s 8(1) (h).”

Needless to say, the Department of Income Tax is expected to conduct investigations fairly and objectively, and that in a transparent manner, so that the relevant investigation report could be made public, soon after the taxes due from the offenders are recovered”. (Ref. Appeal No.34/IC(A)/06 dated 4th May 2006)

As the investigations on TEP has been conducted by DIT (Inv.), the relevant report is the outcome of public action, which needs to be disclosed. This, therefore, cannot be exempted u/s 8(1)(j) as interpreted by the appellate authority.

Accordingly, DIT (Investigation) is directed to disclose the report as per the provision u/s 10 (1) & (2), after the entire process of investigation and tax recovery, if any, is complete in every respect.

The appeal is accordingly disposed off.

Sd/-

(Prof. M.M. Ansari)
Information Commissioner

Authenticated true copy:

(Munish Kumar)
Assistant Registrar
Cc:

1. Sh. Bhagat Singh, House No.5879, Block No.4, Street No.5, Dev Nagar, Karol Bagh, New Delhi – 110 005.