



केन्द्रीय कर के प्रधान आयुक्त का कार्यालय
OFFICE OF THE PRINCIPAL COMMISSIONER OF CENTRAL TAX
विशाखापट्टणम केन्द्रीय वस्तु एवं सेवाकर आयुक्तालय
VISAKHAPATNAM CENTRAL GST COMMISSIONERATE
पत्तन क्षेत्र-विशाखापट्टणम, Port Area, Visakhapatnam-35



पत्र.सं. C.No. IV/16/32/2017-18.RTI

दिनांक Date: 23-02-2018

Order-in-Appeal No. 01/2017-18
(Under the Right to Information Act, 2005)

(Passed by Shri P. Narasimha Rao, Appellate Authority/ Joint Commissioner of Central Tax, Visakhapatnam Central GST Commissionerate, Visakhapatnam)

PREAMBLE

1. This Order-in-Appeal is issued under Section 19 of the Right to Information Act, 2005.
2. An appeal against the Order can be preferred with the Central Information Commission, Old JNU Campus, Block 4, 5th Floor, New Delhi-110067 under Sub-section(3) of Section 19 of the Right to Information Act, 2005.
3. An Appeal against this order must be filed within 90 days from the date of receipt of this order.
4. For further information regarding procedure of appeals, please visit, <http://cic.gov.in>.

Sub: Right to Information Act, 2005- Appeal filed by Shri Shrikrishna Limaye, AIFMP, New Delhi - Decision under Section 19(1) of the RTI Act, 2005 - Communicated - Regarding.

This is an appeal filed by Sri Shrikrishna Limaye, Chairman, All India Federation of Master Printers, New Delhi (hereinafter referred to as the 'Appellant') vide letter no. 411/Com/LI&DC/2017-18/10 dated 24.01.18 (received in this office on 29.01.18) against the information provided vide letter C.No.IV/16/02/2017-RTI dated 22.06.17 by the CPIO (Assistant Commissioner of Central Excise, Customs & Service Tax, Rajahmundry Division.

BRIEF FACTS OF THE CASE:

2. The appellant filed an application dated 01.06.2017 under the RTI Act, 2005, seeking information pertaining to a paper manufacturing mill i.e., M/s. International Paper APPM Ltd., falling under the jurisdiction of Rajamahendravaram Division.

3. The information requested to be furnished in respect of the said unit under the RTI Act, 2005, is as follows:

1. The details of the basic rates declared for the purpose of excise duty paid with the date of changes, if any, during the period from:

- a. 1 April 2013 to 31 March 2014
- b. 1 April 2014 to 31 March 2015
- c. 1 April 2015 to 31 March 2016
- d. 1 April 2016 to 31 March 2017
- e. 1 April 2017 to 31 May 2017

2. The details of the amount of MODVAT paid during the period from:

- a. 1 April 2013 to 31 March 2014
- b. 1 April 2014 to 31 March 2015
- c. 1 April 2015 to 31 March 2016
- d. 1 April 2016 to 31 March 2017
- e. 1 April 2017 to 31 May 2017

3. The details of any input costs claimed on excise duty and MODVAT during the period from:

- a. 1 April 2013 to 31 March 2014
- b. 1 April 2014 to 31 March 2015
- c. 1 April 2015 to 31 March 2016
- d. 1 April 2016 to 31 March 2017
- e. 1 April 2017 to 31 May 2017

4. The CPIO, Rajamahendravaram Division vide letter C.No. IV/16/02/2017-RTI dated 22.06.17, replied to the appellant as under:

1. The details of the basic rates declared for the purpose of excise duty paid with the date of changes, if any, during the period from April 2013 to May 2017: Not Available

2. The details of the amount of MODVAT paid during the period from:

(in Rupees)

a	1 April 2013 to 31 March 2014	456666394
b	1 April 2014 to 31 March 2015	430019359
c	1 April 2015 to 31 March 2016	367863462
d	1 April 2016 to 31 March 2017	369082625
e	1 April 2017 to 31 May 2017	67484465

3. The details of any input costs claimed on excise duty and MODVAT during the period from:

(in Rupees)

a	1 April 2013 to 31 March 2014	461008039
b	1 April 2014 to 31 March 2015	433551251
c	1 April 2015 to 31 March 2016	368589289
d	1 April 2016 to 31 March 2017	370027302
e	1 April 2017 to 31 May 2017	67839117

5. Not satisfied with the reply, the appellant addressed another letter dated 11.07.17 to the CPIO, Rajamundry Division, stating that the information in respect of Point No.1 was totally ignored and hence, the same may be sent immediately.

6. However, the CPIO, Rajamahendravaram Division vide letter C.No. IV/16/02/2017-RTI dated 09.08.17 replied to the appellant stating that the information called for at Point No.1 is not available with their office as there is no provision in the Central Excise Act and Rules made thereunder, to declare the basic rates and changes made by an assessee from time to time. However, the assessable value declared by the assessee for the purpose of payment of excise duty was furnished as under:

(in Rupees)

S. No.	Period	Assessable value declared for the purpose of payment of Excise duty (Rs.)
a	1 April 2013 to 31 March 2014	7448695932
b	1 April 2014 to 31 March 2015	8482774342
c	1 April 2015 to 31 March 2016	7997227403
d	1 April 2016 to 31 March 2017	7791766240
e	1 April 2017 to 31 May 2017	1517884351

7. Aggrieved by the replies furnished by the CPIO, Rajamahendravaram Division, the appellant Sri Shrikrishna Limaye, Chairman, All India Federation of Master Printers, New Delhi has filed the present appeal vide letter no. 411/Com/LI&DC/2017-18/10 dated 24.01.18 (received in this office on 29.01.18). In the said appeal, he has stated that the information provided by the CPIO was incomplete and the denial of information sought under the RTI Act was against the law. He therefore, requested for directions to the department to furnish the complete information as per his letter dated 01.06.2017 and referred to an order passed in their favour by the Additional

Commissioner of Central Excise & Appellate Authority, Salem
Commissionerate vide C.No.II/39/52[37]/2017-RTI dated 11.01.2018 in a
similar issue of the appellant.

PERSONAL HEARING:

8. A personal hearing was granted to the appellant on 20.02.2018. The appellant Sri Shrikrishna Limaye, Chairman, All India Federation of Master Printers, New Delhi attended the hearing. At the outset he was shown the provisions of Section 19(1) of the RTI Act, 2005, wherein the time limit of 30 days for first appeal is enshrined and requested to furnish any justifications for condonation of the delay. The appellant while reiterating the details of the case vide written submissions dated 20.02.2018, stated that due to a delay in the change of position held by him in the federation i.e., from General Secretary to Chairmen (Legal Issue & Data Collection), he could not file the appeal in time and requested for condonation of delay.

9. Upon being asked as to whether the RTI application and First appeal were filed as individual or on behalf of the All India Federation of Master Printers, the appellant replied that he filed the application and appeal on behalf of the All India Federation of Master Printers, New Delhi in his capacity as Honorary General Secretary and as Chairmen (Legal Issue & Data Collection) of the All India Federation of Master Printers respectively.

DISCUSSIONS AND FINDINGS:

10. I condone the delay in filing the appeal by the appellant for the reasons cited by him.

11. As per Section 3 of the RTI Act, 2005 "all citizens shall have right to information". As per the said provisions, persons applying for information under this Act should apply as natural and individual persons (citizens). If a person applies / appeals as a representative of a corporate body or association he is not entitled for the information under this act. The said view has amply been stated in Hon'ble CIC's Order dated 27.06.2006 in Appeal No.CIC/OK/A/2006/00121 in the matter between Shri Inder Grover, M/s.Ashi Private Ltd, D-13/3, Okhla Industrial Area II, New Delhi Vs. Ministry of Railways, Railway Board, New Delhi.

12. In the subject case, the appellant Shri Shrikrishna Limaye has categorically admitted during the personal hearing on 20.02.2018 that he filed RTI application and first appeal on behalf of AIFMP & in his capacity as Hon'ble General Secretary and as chairman of Legal Cell, AIFMP respectively.

13. In view of the above mentioned points & circumstances, I am inclined to deny any further information to Shri Shrikrisha Limaye as he is not seeking the information as an individual citizen but on behalf of a Federation. Further, the information sought is also not disclosable as it pertains to sensitive/personal information of a Central Excise Assessee and is protected from disclosure under Section 8(d) of RTI Act, 2005.

14. In view of above mentioned findings, I proceed to pass the following order.

ORDER

The information sought by appellant Shri Shrikrishna Limaye, Chairman - Legal Issue & Data Collection, AIFMP(2017-2018) is denied.

P. Narasimha Rao
23.2.18
(P. NARASIMHA RAO)
JOINT COMMISSIONER
FIRST APPELLATE AUTHORITY

To,
Sri Shrikrishna Limaye,
Hon. General Secretary,
All India Federation of Master Printers,
605, Madhuban,
55, Nehru Place,
New Delhi-110 019.

Copy submitted to:

The Commissioner of Central Excise, Customs & Service Tax,
Visakhapatnam, Commissionerate, Visakhapatnam - 530 035

Copy to

1. The CPIO/Assistant Commissioner of Central Excise, Customs & Service Tax, Hqrs. Office, Visakhapatnam Commissionerate, Central Excise Building, Port Area, Visakhapatnam - 530 035/Rajamahendravaram Divn.
- ✓ 2. The Superintendent (Systems) - for uploading into Departmental Website.