



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/16/25/2019-20.RTI

दिनांक Date: 16-09-2019

**Order-in-Appeal No. 03/2019-20**  
(Under the Right to Information Act, 2005)

(Passed by Shri S. Narasimha Reddy, First Appellate Authority/ Additional 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, 5<sup>th</sup> 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>.

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Sub: Right to Information Act, 2005 - Appeal filed by Sri. Gaurav Jhunjhunwala - Decision under Section 19(1) of the RTI Act, 2005 - Communicated - Regarding.

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This is an appeal filed by Sri. Gaurav Jhunjhunwala, (hereinafter referred to as the 'Appellant') vide online Regn. No.CECVZ/A/2019/60002 dated 20.08.2019 against the alleged non-transfer of the appeal to the appropriate public authority by the CPIO (Assistant Commissioner of Central Tax), CGST Division (North), Visakhapatnam.

**BRIEF FACTS OF THE CASE:**

2. Earlier, the appellant filed an online application with the CPIO, Hqrs., Central GST Commissionerate, Visakhapatnam vide Registration No. CECVZ/R/2019/50030 dated 06.08.2019 under the RTI Act, 2005, seeking information pertaining to copies of i) GSTR9 (Annual) Return filed with enclosures for the financial year 2017-18 and 2018-19 and ii) GSTR3B return filed along with enclosures for the financial year 2019-2020 in respect

of M/s. Priyanka Overseas, (GSTIN No.37AIXPD2956K1ZL), a sole proprietorship business run by his spouse Smt. Priyanka Jhunjunwala (maiden name Priyanka Dadu).

3. As per the GSTIN No.37AIXPD2956K1ZL provided by the applicant, it appeared that the unit was under the jurisdiction of Siripuram CGST Range of CGST Division (North), Visakhapatnam, and hence, the same was transferred to the CPIO (Assistant Commissioner of Central Tax), CGST Division (North), Visakhapatnam online as well as vide this office letter C.No.IV/16/22/2019-20.RTI dated 08.08.2019, for necessary action.

4. In reply to the same, the CPIO (Assistant Commissioner of Central Tax), CGST Division (North), Visakhapatnam vide online communication to the applicant, dated 20.08.2019, stated that the information sought was not available in their office as the GSTIN No.37AIXPD2956K1ZL came under the jurisdiction of the State GST department.

5. Aggrieved by the reply furnished by the CPIO, the applicant Sri. Gaurav Jhunjunwala has filed the present appeal vide online Regn. No.CECVZ/A/2019/60002 dated 20.08.2019 with a request that instead of disposing off the query quoting jurisdiction issue, the applicant's request may be re-directed to the appropriate public authority under Section 6(3) of the RTI Act, 2005.

PERSONAL HEARING:

6. A personal hearing was granted to the appellant on 11.09.2019. The appellant Sri. Gaurav Jhunjunwala attended the Personal Hearing. He reiterated the submissions that are already made in the appeal and further requested that instead of disposing off the query quoting jurisdiction issue, CPIO, CGST Division (North), Visakhapatnam may be directed to transfer the application to the appropriate authority under Section 6(3) of the RTI Act, 2005 with a request to provide the required information as per RTI Act, 2005. He had nothing more to add.

DISCUSSIONS AND FINDINGS:

7. I have carefully gone through the appellant's RTI application filed online vide Regn. No.CECVZ/A/2019/60002 dated 20.08.2019, the CPIO, CGST Division (North), Visakhapatnam's reply dated 20.08.2019 and the appeal filed online vide Regn. No. CECVZ/A/2019/60002 dated 20.08.2019 and the related documents.

8. As seen therein, the appellant Sri. Gaurav Jhunjhunwala, vide RTI application filed online vide Regn. No.CECVZ/A/2019/60002 dated 20.08.2019, had sought copies of i) GSTR9 (Annual) Return filed along with with enclosures for the financial year 2017-18 and 2018-19 and ii) GSTR3B return filed along with enclosures for the financial year 2019-2020 in respect of M/s. Priyanka Overseas, (GSTIN No.37AIXPD2956K1ZL), a sole proprietorship business run by his spouse Smt. Priyanka Jhunjhunwala (maiden name Priyanka Dadu).

9. The CPIO (Assistant Commissioner of Central Tax), CGST Division (North), Visakhapatnam vide online communication to the applicant, dated 20.08.2019, stated that the information sought was not available in their office as the GSTIN No.37AIXPD2956K1ZL came under the jurisdiction of the State GST department.

10. However, aggrieved by the reply furnished by the CPIO, the appellant Sri. Gaurav Jhunjhunwala has filed the present appeal stating that instead of disposing off the query quoting jurisdiction issue, the applicant's request may be re-directed to the appropriate public authority under Section 6(3) of the RTI Act, 2005.

11. As per **Section 6(3) of the RTI Act, 2005** –

*“where an application is made to a public authority requesting for an information –*

*(i) which is held by another public authority; or*  
*(ii) the subject matter of which is more closely connected with the functions of another public authority,*


*the public authority, to which such application is made, shall transfer the application or such part of it as may be appropriate to that other public authority and inform the applicant immediately about such transfer.”.*

From the above, it is clear that the CPIO, CGST Division (North), Visakhapatnam erred in replying to the applicant stating that the information sought was not available in their office as the GSTIN No.37AIXPD2956K1ZL came under the jurisdiction of the State GST department. As per Section 6(3) of the RTI Act, 2005, the application should have been transferred to the concerned public authority in the State GST department. Hence, I opine that the appeal filed by the applicant is justified.

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

**ORDER**

The appeal filed by the appellant Sri. Gaurav Jhunjhunwala vide the Regn. No.CECVZ/A/2019/60002 dated 20.08.2019, is allowed and the CPIO, (Assistant Commissioner of Central Tax), CGST Division (North), Visakhapatnam is directed to transfer the RTI application filed by Sri. Gaurav Jhunjhunwala vide Registration No. CECVZ/R/2019/50030 dated 06.08.2019, to the appropriate state public authority/ State Public Information Officer (SPIO), under Section 6(3) of the RTI Act, 2005, for further action.

  
(S. NARASIMHA REDDY)  
ADDITIONAL COMMISSIONER  
FIRST APPELLATE AUTHORITY

To,  
**Sri. Gaurav Jhunjhunwala,**  
K-1208, Jains Carlton Creek,  
Lanco Hills, Khajaguda,  
Hyderabad,  
TELANGANA - 500104.

Copy submitted to:  
The Principal Commissioner of Central Tax, CGST Commissionerate, GST Bhavan, Visakhapatnam – 530 035.

Copy to

1. The CPIO/Assistant Commissioner of Central Tax, CGST Division (North), Visakhapatnam.
2. The Superintendent (Systems) – for uploading into Departmental Website.