



केन्द्रीय कर के प्रधान आयुक्त का कार्यालय  
OFFICE OF THE PRINCIPAL COMMISSIONER OF CENTRAL TAX,  
विशाखापट्टणम केन्द्रीय वस्तु एवं सेवाकरआयुक्तालय  
VISAKHAPATNAM CENTRAL GST COMMISSIONERATE,  
पतन क्षेत्र, विशाखापट्टणम35-  
Port Area, Visakhapatnam-35



C.No. IV/16/15/2021-22-RTI

Date:- 23.12.2021

**Order-in-Appeal No.05/2021-22**  
(Under the Right to Information Act, 2005)

(Order passed by Shri Ravi Kiran Edara, First Appellate Authority/ Additional Commissioner of Central Tax, Visakhapatnam Central GST Commissionerate, Visakhapatnam)

**प्रस्तावना/PREAMBLE**

1. यह आदेश आर.टी.आई अधिनियम 2005 की धारा 19 के अंतर्गत जारी किया गया है।  
*This Order-in-Appeal is issued under Section 19 of the Right to Information Act, 2005.*
2. यदि आप इस आदेश से संतुष्ट न हो ,तो आप केंद्रीय सूचना आयोग ,पुराने जेएनयू कैंपस, ब्लॉक 4,5वीं मंजिल, नई दिल्ली -110067 के सम्मुख आर.टी.आई अधिनियम, 2005 की धारा 19 की उप-धारा (3) के अंतर्गत एक अपील दायर कर सकते हैं।  
*An appeal against the Order can be preferred to 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. इस आदेश की प्राप्ति की तारीख से 90 दिनों के भीतर अपील दायर किया जाना चाहिए।  
*An Appeal against this order must be filed within 90 days from the date of receipt of this order.*
4. कृपया अपील की प्रक्रिया से संबंधित अधिक जानकारी के लिए : <http://cic.gov.in> में देखें।  
*For further information regarding procedure of appeals, please visit, <http://cbic.gov.in>.*

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Sub: Right to Information Act, 2005- Appeal filed by Shri Kamalakar under Section 19(1) of the RTI Act, 2005 – Communication of order – Regarding.

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This is an appeal filed under Section 19(1) of the RTI Act, 2005 by Shri Kamalakar (herein after referred to as the "Appellant"), vide No.CECVZ/A/E/21/00006 dated 25.11.2021 against the reply given by the CPIO /Deputy Commissioner of Central Tax, South CGST Division, Visakhapatnam expressing dissatisfaction in respect of information provided by the above said CPIO for RTI application CECVZ/R/T/21/00042 dt.08.11.2021.

**BRIEF FACTS OF THE CASE:**

2. Earlier, the appellant filed an RTI application dated 08.11.2021 with the CPIO, Hqrs, Central GST Commissionerate, Visakhapatnam; the RTI application was transferred under Section 6(3) of the RTI Act, 2005 to CPIO / Deputy Commissioner of Central Tax, South CGST Division of the Commissionerate as the information sought for was pertaining to a unit mapped under the jurisdiction of South CGST Division.

The information sought in the application is regarding pellets manufacturing unit unit 4

- i) Sale data from 2017 of that unit
- ii) The unit 4 GST registration date
- iii) Transactions from which year is going on, on that specific unit
- iv) From which year they are paying GST to your agency.

3. The CPIO / Deputy Commissioner of Central Tax, South CGST Division vide their letter C.No. V/30/13/2020-RTI dated 17.11.2021 replied to the applicant as below:

*There are five units registered under GST with the legal name M/s. Vasudha Pharma Chem Limited. But there is not mention of Unit-4 in any of the registrations.*

*As per Section 8 of the Right to Information Act, 2005, information including commercial confidence, trade secrets or intellectual property the disclosure of which would harm the competitive position of a third party, the same is exempted from disclosure.*

*It is to reiterate that seeking the sale data of M/s. Vasudha Pharma Chem Limited is more of seeking information, pertaining to third party, than a grievance.*

4. However, the applicant was aggrieved and expressed that the information given by CPIO/Deputy Commissioner of Central Tax, South CGST Division was not complete and submitted the following points of appeal:-

*"Get it and post it here. The sale data at your offices is online. These letters will never get replies. Post it after getting data from your office within the city."*

#### DISCUSSIONS AND FINDINGS:

5. I have carefully gone through the appellant's RTI application dated 08.11.2021 and the appeal filed dated 25.11.2021.

6. The replies provided by the CPIO/Deputy Commissioner of Central Tax, South CGST Division are examined.

I find that the information provided by the CPIO/Deputy Commissioner of Central Tax, South CGST Division is complete.

With respect to information regarding i) Sale data from 2017 of that unit, it is clear that the information cannot be provided as per section 8(1)(d) of RTI Act, 2005.

*Section 8(1)(d) of RTI Act, 2005 is reproduced below:*

*Exemption from disclosure of information.—*

*(1) Notwithstanding anything contained in this Act, there shall be no obligation to give any citizen,—*

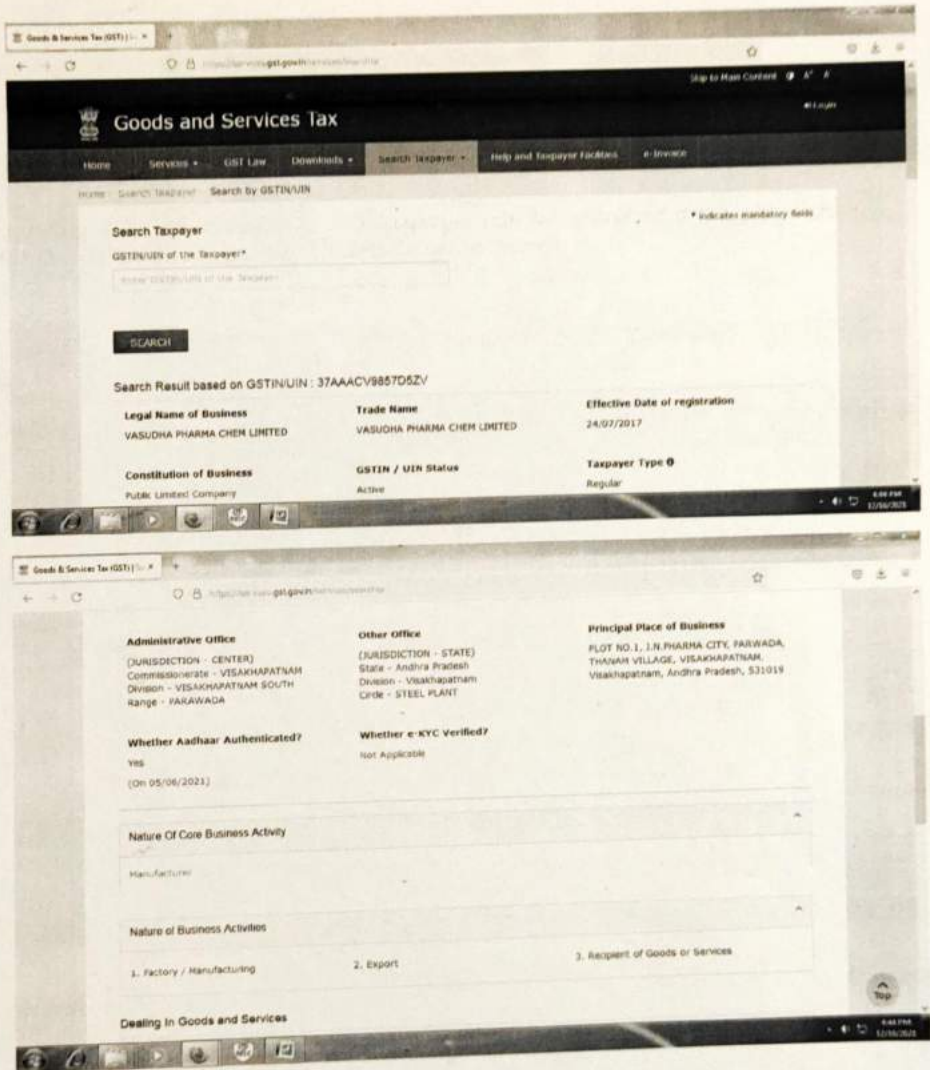
*(d) information including commercial confidence, trade secrets or intellectual property, the disclosure of which would harm the competitive position of a third party, unless the competent authority is satisfied that larger public interest warrants the disclosure of such information;*

With respect to information regarding ii) The unit 4 GST registration date, it is available in the public domain, [gst.gov.in](http://gst.gov.in) which is 24.07.2017 (screen shot below may be referred to)

With respect to information regarding iii) Transactions from which year is going on, on that specific unit & iv) From which year they are paying GST to your agency, the screenshots of the Search Taxpayer from public domain, [gst.gov.in](http://gst.gov.in) is



shared below (The details of any GST taxpayer can be searched if the either the GSTIN/ UIN or PAN or Temporary ID details are known).



Goods & Services Tax (GST) | <https://services.gst.gov.in/services/search>

### Dealing in Goods and Services

Goods		Services	
HSN	Description	HSN	Description
2933	HETEROCYCLIC COMPOUNDS WITH NITROGEN HETEROATOM(S) ONLY - Compounds containing an unfused pyrazole ring (whether or not hydrogenated) in the structure :	00440262	TRANSPORT OF GOODS BY ROAD
2922	OXYGEN-FUNCTION AMINO-COMPOUNDS - Amino-alcohols, either than those containing more than one kind of oxygen function, their ethers and esters; salts thereof :	00440089	MANPOWER RECRUITMENT AGENCY
		00440049	RENT A CAB OPERATORS
		00440108	SECURITY / DETECTIVE AGENCIES
		00440225	BUSINESS AUXILIARY SERVICES

ISBN: Harmonized System of Nomenclature of Goods and Services

Search Result based on GSTIN/UIN : 37AAACV9857D5ZV

Filing details for GSTR3B

Financial Year	Tax Period	Date of filing	Status
2021-2022	October	20/11/2021	Filed
2021-2022	September	21/10/2021	Filed
2021-2022	August	20/09/2021	Filed
2021-2022	July	20/08/2021	Filed
2021-2022	June	20/07/2021	Filed
2021-2022	May	20/06/2021	Filed
2021-2022	April	21/05/2021	Filed
2020-2021	March	05/05/2021	Filed
2020-2021	February	20/03/2021	Filed
2020-2021	January	22/02/2021	Filed

Filing details for GSTR-1/IFF

Financial Year	Tax Period	Date of filing	Status
2021-2022	November	09/12/2021	Filed
2021-2022	October	09/11/2021	Filed
2021-2022	September	11/10/2021	Filed
2021-2022	August	09/09/2021	Filed
2021-2022	July	11/08/2021	Filed
2021-2022	June	11/07/2021	Filed
2021-2022	May	11/06/2021	Filed
2021-2022	April	13/05/2021	Filed
2020-2021	March	10/04/2021	Filed
2020-2021	February	11/03/2021	Filed

Goods & Services Tax (GST) | <https://services.gst.gov.in/services/search>

Search Result based on GSTIN/UIN : 37AAACV9857D5ZV

Filing details for GSTR3B

Financial Year	Tax Period	Date of filing	Status
2021-2022	October	20/11/2021	Filed
2021-2022	September	21/10/2021	Filed
2021-2022	August	20/09/2021	Filed
2021-2022	July	20/08/2021	Filed
2021-2022	June	20/07/2021	Filed
2021-2022	May	20/06/2021	Filed
2021-2022	April	21/05/2021	Filed
2020-2021	March	05/05/2021	Filed
2020-2021	February	20/03/2021	Filed
2020-2021	January	22/02/2021	Filed

Filing details for GSTR-1/IFF

Financial Year	Tax Period	Date of filing	Status
2021-2022	November	09/12/2021	Filed
2021-2022	October	09/11/2021	Filed
2021-2022	September	11/10/2021	Filed
2021-2022	August	09/09/2021	Filed
2021-2022	July	11/08/2021	Filed
2021-2022	June	11/07/2021	Filed
2021-2022	May	11/06/2021	Filed
2021-2022	April	13/05/2021	Filed
2020-2021	March	10/04/2021	Filed
2020-2021	February	11/03/2021	Filed

Filing details for GSTR9

Financial Year	Tax Period	Date of filing	Status
2019-2020	Annual	27/02/2021	Filed
2018-2019	Annual	17/12/2020	Filed
2017-2018	Annual	31/01/2020	Filed

Filing details for GSTR9C

Financial Year	Tax Period	Date of filing	Status
2019-2020	Annual	28/02/2021	Filed
2018-2019	Annual	29/12/2020	Filed
2017-2018	Annual	06/02/2020	Filed

Goods & Services Tax (GST) | <https://services.gst.gov.in/services/search>

Filing details for GSTR9

Financial Year	Tax Period	Date of filing	Status
2019-2020	Annual	27/02/2021	Filed
2018-2019	Annual	17/12/2020	Filed
2017-2018	Annual	31/01/2020	Filed

Filing details for GSTR9C

Financial Year	Tax Period	Date of filing	Status
2019-2020	Annual	28/02/2021	Filed
2018-2019	Annual	29/12/2020	Filed
2017-2018	Annual	06/02/2020	Filed

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

**ORDER**

The appeal filed by the appellant Shri Kamlakar under Section 19(1) of the RTI Act, 2005, vide their letter dated 25.11.2021, is disposed off as per above remarks under RTI Act, 2005.



(RAVI KIRAN EDARA)  
ADDITIONAL COMMISSIONER  
FIRST APPELLATE AUTHORITY

To,  
Shri Kamalakar  
Door No.4-43/4/3/5,  
Venkatadri Gardens, Venkatapuram,  
Gopalapatnam, Visakhapatnam-530029.

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

Copy to

1. The CPIO/Deputy Commissioner of Central Tax, South CGST Division, Visakhapatnam.
2. The Superintendent (Systems) - for uploading into Departmental Website.