



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



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Port Area, Visakhapatnam-35



C.No. IV/16/29/2021-22-RTI

Date:- 28.02.2022

**Order-in-Appeal No.10/2021-22**  
(Under the Right to Information Act, 2005)

(Order passed by Shri R V Pradhamesh Bhanu, First Appellate Authority/ Joint 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 Journo K.V. R. Prasad 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 Journo K.V. R. Prasad (herein after referred to as the "Appellant") vide CECVZ/A/E/22/00010 dtd. 03-02-2022 against the reply given for their RTI application CECVZ/R/T/22/00001 dated 05.01.2022 by the CPIO/Deputy Commissioner of Central Tax, North CGST Division, Visakhapatnam CGST Commissionerate, Visakhapatnam, being aggrieved in respect of the information provided by the above said CPIO.

## BRIEF FACTS OF THE CASE:

2. Earlier, the appellant filed an RTI application vide CECVZ/R/T/22/00001 dated 05-01-2022 with the CPIO, Hqrs, Visakhapatnam Central GST Commissionerate, Visakhapatnam which was transferred under Section 6(3) of RTI Act, 2005 to CPIO/Deputy Commissioner of Central Tax, North CGST Division, Visakhapatnam CGST Commissionerate, Visakhapatnam.

The information sought in the application is as below:

*"1. Please provide submitted copies of documents, application and attachments for obtaining gst number at the time of registration: 37CLSPS5020H1ZP. Department code and type: CHINA WALTAIR, AP116, YJ0203, MUVVALAVANIPALEM, Andhra Pradesh-30017.*

*2. Please provide GST returns copies of this firm submitted from 2017 onwards upto date."*

3. The CPIO / Deputy Commissioner of Central Tax, North CGST Division, Visakhapatnam CGST Commissionerate, Visakhapatnam vide their letter C.No. V/30/02/2021-RTI dated 25-01-2022 replied to the applicant as below:

*"The information sought vide your above referred letter cannot be provided since it is personal information of third party as per section 80(e) of the RTI Act, 2005. And the same is exempted from disclosure vide section 8(1) (j) of the Right to Information Act, 2005."*

4. However, the applicant being aggrieved and expressed that the information provided by the CPIO/Deputy Commissioner of Central Tax, North CGST Division, Visakhapatnam CGST Commissionerate, Visakhapatnam was insufficient and misleading and there is no section 80 (e) of the RTI Act, 2005 and filed appeal bearing the text as below:-

*"Seeking information is not comes under section 80(1) (j) of the RTI Act. If anyone submitted documents for getting GST or PAN etc are public documents. These documents are not come under personal.*

*Applet authority may order to amplify information documents as asked in my RTI application because larger public interest warrants the disclosures of this information. This information not comes under personal or third party information as per above reason for appeal (d) is most important."*

Brief facts leading to 1<sup>st</sup> appeal has been submitted by the applicant as:

(a) *Insufficient information*

(b) *Aggrieved by the response received within the prescribed period and Information provided by CPIO is insufficient and misleading. There is no section 80(e) of RTI Act 2005.*

(c) *Seeking information is not comes under section 8(1)(j) of The RTI Act. If anyone submitted documents for getting GST or PAN etc are public documents. These documents are not come under personal.*

- (d) Directorate General of Goods and Services Tax (DGGST) has announced "Government functions with the help of the taxes collected from the citizens. The tax levy is a system, which is generally not to the liking of the public. Hence, the tax evasion is the major field, where Government revenue is lost. To enhance the detection of evasion Government has framed the system of rewards to the people who help in the detection of the tax evasion. In Central Excise also reward is given to the people who give concrete information about tax evaders. The following are a few guidelines for the people who like to help detection of Central Excise Duty evasion"
- (e) In the case of submitting false documents to obtain GST who is responsible. It is also crime as per GST rules.
- (f) if any person taking rented premises and shown address to GST authorities and after escapes without paying GST. Who is responsible?
- (g) We are providing information to you for tracing information of this GST number Pl.find below.

Business Name: SRI HANUMAN BAKERY SWEETS & HOME FOODS

PAN Number: CLSPS5020H

Entity Type Proprietorship

Registration Type Regular

Department Code and Type

CHINA WALTAIR, AP116, YJ0203, MUVVALAVANIPALEM

Nature of Business None, Retail Business

Registration Date 2017-07-01

#### DISCUSSIONS AND FINDINGS:

5. I have carefully gone through the appellant's RTI application dated 05.01.2022 and the appeal filed dated 03.02.2022.

6. The replies provided by the CPIO/Deputy Commissioner of Central Tax, North CGST Division, Visakhapatnam CGST Commissionerate, Visakhapatnam and their subsequent clarification are examined. The CPIO/Deputy Commissioner have clarified that in their reply letter there was typographical mistake and instead of Section 8 (1) (e) it was typed Section 80(e) inadvertently. Further, it is to inform that Sub Section (1) of Section 8 of the Act states that **"notwithstanding anything contained in this Act, there shall be no obligation to give any citizen,-**

(a)...

(b)...

(c)...

(d) ...

**(e) information available to a person in his fiduciary relationship, unless the competent authority is satisfied that the larger public interest warrants the disclosure of such information."**

Here in this case, the applicant sought information about third person who is a registered taxpayer and as such no larger public interest warrants the disclosure of information pertains to a taxpayer registered with Govt. agency.

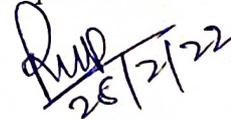
6.1. Further, as per section 158 of Central Goods and Services Tax Act, 2017 - Disclosure of information by a public servant- *All particulars contained in any statement made, return furnished or accounts or documents produced in accordance with this Act, or in any record of evidence given in the course of any proceedings under this Act (other than proceedings before a criminal court), or in any record of any proceedings under this Act shall not be disclosed.*

6.2 The appellant's appeal seems to be arising out of typographical mistake of invoking a section of the RTI Act, 2005 by the CPIO/ Deputy Commissioner and not raising any other question of law. Hence, the information furnished by CPIO/Deputy Commissioner of Central Tax, Visakhapatnam North CGST Division, Visakhapatnam CGST Commissionerate, Visakhapatnam is found to be proper and at para No.2 of the reply dated 25-01-2022, "Section 8 (1) (e)" should be read instead of "Section 80(e)".

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

**ORDER**

The appeal dated 03-02-2022 filed by the appellant Shri Journo K.V. R. Prasad under Section 19(1) of the RTI Act, 2005, is disposed off as per above remarks under RTI Act, 2005.

  
25/2/22

(R V PRADHAMESH BHANU)  
JOINT COMMISSIONER  
FIRST APPELLATE AUTHORITY

To,  
Shri Journo K.V. R. Prasad  
Plot No. 305, Kanakamu Naidu Estate  
Shivaskthinagar, Isukhatota  
Visakhapatnam-530022.

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

Copy to:  
The Superintendent (Systems) - for uploading into Departmental Website.