

OFFICE OF THE  
**ASSAM INFORMATION COMMISSION**

**JONAKEE COMPLEX, SHILPGRAM ROAD, PANJABARI, GUWAHATI- 781037**

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**Case No.** : SIC/KPM 383/2022  
**Complainant/ Appellant** : Shri Joydeb Das  
**Respondent** : (i) Assistant Commissioner of Taxes, Unit A,  
Kar Bhawan, Dispur, Guwahati 06  
(ii) Assistant Commissioner of Taxes, Unit C,  
Kar Bhawan, Dispur, Guwahati 06  
(iii) Assistant Commissioner of Taxes, Unit D,  
Kar Bhawan, Dispur, Guwahati 06  
(iv) SPIO, O/o the Commissioner of Taxes,  
Kar Bhawan, Dispur, Guwahati 06, Assam  
**Date of Hearing** : 23/08/2022  
**Complaint/ Second** : Dr. A.P.Rout,  
**Appeal heard by** State Chief Information Commissioner,  
Assam

**O R D E R**  
**23/08/2022**

- The petitioner Shri Joydeb Das has filed one RTI petition before the PIO, Commissioner of Taxes, Kar Bhawan, Dispur 781006 on 11.4.2022 seeking following information:
  - Please furnish whether under mentioned assessee are regular Registered dealers under Goods and Service Tax and filing return monthly/quarterly, if yes, please furnish the downloaded copy of GSTR-1 and GSTR-3B either hard copy or soft copy from 2018 onwards.
    - GSTIN:18ADNPP3845N7ZK, ii) GSTIN: 18ADVPN3665L4ZI, iii) 18AAHPF8446NIZ5..
  - Please furnish the copy of GSTR-9 if submitted and deviation found with monthly submitted return from 2018 onwards.
  - Please furnish whether e-way bills have been reconciled with the imported invoices uploaded with the GSTR-3B and input credit of IGST claimed, if yes, please furnish a reconciled statement of the above assessee from 2018 onwards.
- The ASPIO & Superintendent of Taxes, Guwahati Unit D sent a reply to the petitioner on 9.6.2022.
- On not being satisfied with the information received, the petitioner filed 1<sup>st</sup> appeal before the 1<sup>st</sup> Appellate Authority, Commissioner of Taxes, Kar Bhawan, Dispur on 13.6.2022 and then he filed 2<sup>nd</sup> appeal before the Commission on 26.7.2022.

Accordingly, the matter was taken up for hearing.
- The petitioner Shri Joydeb Das is present.
- The Public Authority is represented by Shri Shantanu Dhar, SPIO, O/o the Commissioner of Taxes accompanied by Shri Anupjyoti Kalita, APIO, O/o Assistant Commissioner of Taxes, Guwahati Unit C, Shri R K Handique, ASPIO, O/o Assistant Commissioner of Taxes, Guwahati Unit D and Shri S Langthasa, ASPIO, O/o Assistant Commissioner of Taxes, Guwahati Unit A.
- On perusal of the records, it is seen that the Superintendent of Taxes, Unit A has sent a reply to the petitioner on 18.6.2022 wherein it is mentioned that M/s Purbanchal Enterprise, GSTIN 18ADNPP3845N7ZK, SS Road, Lakhtokia, Guwahati is not willing to furnish any information in relating to his business to the

third party under GST Act/17 and as such information could not be provided as sought for.

7. The ASPIO & Superintendent of Taxes, Guwahati, Unit C has also sent a reply to the petitioner on 28.6.2022 wherein it is mentioned that Shri Kamal Krishna Nath, Proprietor of M/s J K Engineering & Agro Services, VIP Road, Six Mile, Guwahati (GSTIN 18ADVPN3665L4ZJ) has made a submission in writing to not share any information regarding the turnover of his business, tax components and return submitted in GST Portal during the period from 2018 till date against the RTI application.
8. At the hearing, Shri Shantanu Dhar, Deputy Commissioner of Taxes, Guwahati Zone A & SPIO, O/o the Commissioner of Taxes, Dispur, Guwahati stated that the notice regarding the hearing of 2<sup>nd</sup> appeal was received on 20.8.2022 and he did not get sufficient time to prepare the reply and hence, prays before the Commission to fix another date.
9. In light of the above, the Commission decides to hear the matter again and directs the petitioner who was producing some documents to come prepared in the next date of hearing.
10. **Fix another date of hearing.**

Sd/-  
(Dr. A.P. Rout)

Authenticated true copy.

Sd/-  
Registrar  
Assam Information Commission

**Memo No. SIC/KPM.383/2022**

**Dtd. 23.08.2022**

Copy to:

1. The Assistant Commissioner of Taxes, Unit A, Kar Bhawan, Dispur, Guwahati 06 Assam for information. He is to remain present on the next date of hearing.
2. The Assistant Commissioner of Taxes, Unit C, Kar Bhawan, Dispur, Guwahati 06 Assam for information. He is to remain present on the next date of hearing.
3. The Assistant Commissioner of Taxes, Unit D, Kar Bhawan, Dispur, Guwahati 06 Assam for information. He is to remain present on the next date of hearing.
4. The SPIO, O/o the Commissioner of Taxes, Kar Bhawan, Dispur, Guwahati 06 Assam for information. He is to remain present on the next date of hearing.
5. The petitioner Shri Joydeb Das, S/o Lt. Karunamoy Das, H.No.16, Ambari Fatashil, Kushal Konwar Road, Near Mayur Krishna Cinema Hall, Guwahati 25 for information and necessary action. He is to remain present on the next date of hearing.
6. Computer Section for uploading in the Website.
7. Office File.
8. Order Book.

Registrar  
Assam Information Commission