

**ASSAM INFORMATION COMMISSION**

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

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**Case No.** : SIC/KPM 495/2022  
**Complainant/ Appellant** : Sri Joydeb Das  
**Respondent** : The SPIO, O/o the Commissioner of Taxes,  
Kar Bhawan, Dispur.  
The Superintendent of Taxes, Unit D, Guwahati.  
**Date of Order** : 11/11/2022  
**Complaint/ Second** : Dr. A.P.Rout,  
**Appeal heard by** State Chief Information Commissioner, Assam

**O R D E R**  
**11/11/2022**

1. The petitioner Sri Joydeb Das has filed one RTI petition before the PIO, Commissioner of Taxes, Kar Bhawan, Dispur on 19.7.2022 seeking following information:
  1. Please furnish whether under mentioned assessee are regular Registered Dealers under Goods And Service Tax and filling return monthly/quarterly, if yes please furnish the downloaded copy of GSTR-1 and GSTR-3B either hard copy or soft copy from 2016 onwards.
    - (i) GSTIN: 18AACCA8762A1ZU.
  2. Please furnish the copy of GSTR-9, if submitted and deviation found with monthly submitted return from 2016 onwards.
  3. Please furnish whether e-way bills have been reconciled with the imported invoices uploaded with GSTR-3B and input credit of IGST claimed, if yes, please furnish a reconciled statement of the above assessee from 2016 onwards.
2. Reportedly on not getting any information, the petitioner filed 1<sup>st</sup> appeal before the Commissioner, Commissioner of Taxes, Kar Bhawan, Dispur on 23.8.2022 and then he filed 2<sup>nd</sup> appeal before the Commission on 7.10.2022.

Accordingly, the matter was taken up for hearing.
3. The petitioner Sri Joydeb Das is present.
4. The Public Authority is represented by Sri Rajat Kumar Handique, Superintendent of Taxes, O/o the Assistant Commissioner of Taxes accompanied by Smti Arunima Choudhury, SPIO (i/c), O/o the Commissioner of Taxes and Smti Seema Rekha Panyang, Inspector of Taxes, RTI Cell, O/o the Commissioner of Taxes, Assam.
5. The SPIO wrote a letter on 29.7.2022 to the party concerned applying the provision of Section 11(1) of the RTI Act, 2005. The ASPIO & Superintendent of Taxes, Guwahati Unit D in quoting the reply of the third party intimated the exemption provision under section 8(1)(d) of the RTI Act, 2005.

The Commission would *quote* the provision of Section 11(1) of the RTI Act, 2005 which the Superintendent of Taxes, Guwahati Unit D & ASPIO referred vide letter dated 10.11.2022 *quote* Where a Central Public Information Officer or the State Public Information Officer, as the case may be, intends to disclose any information or record, or part thereof on a request made under this Act, which relates to or has been supplied by a third party and has been treated as confidential by that third party, the Central Public Information Officer or State Public Information Officer, as the case may be, shall, within five days from the receipt of the request, give a written notice to such third party of the request and of the fact that the Central Public Information Officer or State Public Information Officer, as the case may be, intends to disclose the information or record, or part

thereof, and invite the third party to make a submission in writing or orally, regarding whether the information should be disclosed, and such submission of the third party shall be kept in view while taking a decision about disclosure of information: Provided that except in the case of trade or commercial secrets protected by law, disclosure may be allowed if the public interest in disclosure outweighs in importance any possible harm or injury to the interests of such third party *Unquote*.

6. The observation of the Commission is as follows:

The Deputy Commissioner of Taxes, Guwahati Zone A & SPIO, O/o the Commissioner of Taxes, Dispur intimated the petitioner vide letter dated 31.8.2022 to appear the O/o The Commissioner of Taxes, Assam on 13.9.2022 for first appeal hearing. But the petitioner said that he has not received any such letter.

The public interest of the petitioner was not discussed and taken into consideration in the reply furnished by the ASPIO. It was mechanical forwarding of the letter received by the third party.

7. The Commissioner of Taxes has also not furnished any documentary evidence on dispatch and receipt of the letter by the petitioner.
8. Since neither the SPIO applied the provision of Section 11(1) nor there was any hearing at 1<sup>st</sup> Appellate Authority level, the Commission desires that the First Appellate Authority to hear the First Appeal within ten days and only after that the petitioner will submit the 2<sup>nd</sup> appeal petition if he is not satisfied.

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

Authenticated true copy.

Sd/-  
Registrar  
Assam Information Commission

**Memo No. SIC/KPM 495/2022**

**Dtd. 11.11.2022**

Copy to:

1. The First Appellate Authority, O/o the Commissioner of Taxes, Kar Bhawan, Dispur, Assam for information and necessary action as ordered above.
2. The SPIO, O/o the Commissioner of Taxes, Kar Bhawan, Dispur, Assam for information.
3. The Superintendent of Taxes, Unit D, Guwahati, Assam for information.
4. The petitioner Sri Joydeb Das, S/o Lt. Karunamoy Das, H.No.16, Kushal Konwar Road, Near Mayur Krishna Cinema Hall, Ambari Fatashil, Guwahati 25 Assam for information.
5. Computer Section for uploading in the Website.
6. Office File.
7. Order Book.

Registrar  
Assam Information Commission