

Central Information Commission

Appeal 05/IC(A)/CIC/2006

Dated, the 3rd March, 2006

Name of the Appellant : Arun Verma, B-10/7163, Vasant Kunj, New Delhi.

Name of the Public Authority : Director General of Income Tax (Systems), ARA Centre, Ground Floor, E-2, Jhandewalan Extension, New Delhi-110055

DECISION

Grounds of Appeal :

The appellant has filed an appeal dated 30.01.2006 against the order F.No. DGIT(S)HQ/RTI/2005-0618287 dated 27.01.2006 passed by the appellate authority of the Directorate of Income Tax (Systems).

The appellant submitted his application dated December 5, 2005 to the CPIO, CBDT and asked for the following details of 26 companies;

- PAN Number
- Date of allotment of PAN Number
- TAN Number
- Date of allotment of TAN Number

All the 26 companies whose PANs/TANs details have been sought by the appellant appear to be mainly engaged in sea food and marine product business. It is not clear in what ways the appellant is associated to the companies whose details have been sought.

The CPIO, Directorate of Income Tax (Systems) has observed that the information of PAN and TAN of tax payers is personal information of the concerned tax payers which is subject to confidentiality u/s 138 of Income Tax Act. Under Section 8(1)(j) of RTI Act, such personal information cannot be disclosed.

In his first appeal to the appellate authority of the DIT(Systems) against the order of the CPIO, the appellant pleaded that 'information which cannot be denied to the Parliament or a State Legislator shall not be denied to any person'.

He has also stated that "if it is assumed that the requested information is personal information, the CPIO, as permitted under Section 10 of the Act, could have easily given

the part of information which is not confidential, i.e. just the dates of issue of PAN Numbers and TAN Numbers”.

The contentions of the appellant was heard by the appellate authority of DIT(Systems) on 19.1.2006. The appellate authority has stated that ‘PAN is a unique identification and required to be disclosed by a person whenever he is required to do so by operation of law’. It is the number which is personal to the holder and its disclosure to any other person would cause unwarranted invasion of privacy of the holder’. Further, the appellant has failed to make a case that information sought by him is in larger public interest’.

Commission’s Decision :

PAN is a statutory number, which functions as a unique identification for each tax payers. Making PAN public can result in misuse of this information by other persons to quote wrong PAN while entering into financial transactions and also could compromise the privacy of the personal financial transactions linked with PAN. This also holds true for TAN. Information relating to PAN and TAN, including the dated of issue of these numbers, are composite and confidential in nature under Section 138 of Income Tax Act. The appellant has not made a case of bonafide public interest for disclosure of PAN/TAN Numbers of 26 companies on grounds of submissions of their application for above purposes or filing of tax returns.

The appeal is therefore dismissed.

Sd/-

(M.M. Ansari)
Information Commissioner

Authenticated true copy

(P.K. Gera)
Registrar

Cc:

1. Shri S.S. Khan, DIT (Systems), CPIO for Directorate of Income Tax (Systems), ARA Centre, Ground Floor, E-2, Jhandewalan Extension, New Delhi-110055.
2. Shri Arun Verma, B-10/7163, Vasant Kunj, New Delhi-110070