

Central Information Commission

**Appeal No. 22/IC(A)/2006
F.No. 11/52/2006-CIC**

Dated, the 30th March, 2006

Name of the Appellant : Farida Hoosenally, 522, Sayani Marg, Prabha Devi,
Mumbai-400 025.

Name of the Public Authority : The Chief Commissioner of Income Tax-IX, Room
No. 321, Aayakar Bhavan, M.K. Road, Mumbai-
400 020.

DECISION

Grounds of appeal:

The appellant has asked for the details of the Income Tax Returns submitted by a particular firm and copies of the orders passed by the respondent in the above matter.

The appellate authority has contended that the details of document sought by the appellant pertain to 'third party' information and the concerned party has not given its consent for disclosure of the information. As such, there is no public action involved in filing income tax returns by a private party. Such information is personal and submitted in fiduciary capacity. Therefore, it cannot be disclosed.

The appellate authority has also mentioned that there is some financial dispute between the appellant and the Company, and the appellant has sought information for filing cases against the Company.

Commission's Decision :

Income Tax Returns filed by the assessee are confidential information, which include details of commercial activities and that it relates to third party. These are submitted in fiduciary capacity. There is also no public action involved in the matter.

Disclosure of such information is therefore exempted under Section 8(1) (d) & (j). In the case of suspicion of corruption the matter may be taken up with the appropriate authority.

In the spirit of RTI Act, the public authority is required to adopt an open and transparent process of evaluation norms and procedures for assessment of tax liabilities of various categories of assessee. Every action taken by the public authority in question is in public interest and therefore the relevant orders pertaining to the review and revision of tax assessment is a public action. There is therefore no reason why such orders should not be disclosed. The Chief Commissioner of Income Tax is accordingly directed to supply relevant copies of the income tax assessment orders, if any, provided that such documents are not exempted under Section 8(1) of the Act.

The appeal is accordingly disposed off.

Sd/-
(M.M. Ansari)
Information Commissioner

Authenticated true copy :

(P.K. Gera)
Registrar

Cc:

1. Ms. Farida Hoosenally, 522, Sayani Marg, Prabha Devi, Mumbai-400 025.
2. Shri H. Tulsyan, The Chief Commissioner of Income Tax-IX, Room No. 321, Aayakar Bhavan, M.K. Road, Mumbai-400 020.