

# Central Information Commission

Decision No.300/IC(A)/2006  
F. Nos.CIC/MA/A/2006/00436  
CIC/MA/A/2006/00488

Dated, the 22<sup>nd</sup> September, 2006

Name of the Appellant : Sh. Hemant Kumar Jain, Prop. M/s Alpha Exports, 419/B, Panchratna, Opera House, Mumbai – 400 004.

Name of the Public Authority: Commissionerate of Income Tax-7(CIT), Room No.611, Aayakar Bhawan, M.K. Road, Mumbai – 400 020.

## **DECISION**

1. The appellant sought the following information from the CPIO of the CIT:

*“the certified copy of the income tax returns, Balance Sheets alongwith annexures and Assessment Orders for financial years 1999-2000, 2000-2001, 2001-2002, 2002-2003, 2003-2004 and 2004-2005 and information, in respect of M/s White Diamond Industries Limited having its PAN No.AAACW0337R, ward No.AdI/JCIT Rg.7(3).”*

2. The CPIO denied to furnish the information on the ground that information sought relate to third party and also there is no public interest involved in disclosure of the information. The appellate authority upheld the decision of the CPIO.

3. In an umpteen number of cases, the Commission has observed that I.T and property returns filed by persons are personal information of third parties and therefore these should not be disclosed u/s 8(1)(j) of the Act. Likewise, income tax assessment orders, though an outcome of public action, contain both personal details of assessees as well as commercial confidence nature of

information. Hence, these documents should not be disclosed u/s 8(1)(d) of the Act.

4. The appeal is accordingly disposed of.

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

Authenticated true copy:

(L.C. Singhi)  
Additional Registrar

Cc:

1. Sh. Hemant Kumar Jain, Prop. M/s Alpha Exports, 419/B, Panchratna, Opera House, Mumbai – 400 004.
2. Sh. Ramji Sinha, CPIO, Commissionerate of Income Tax-7, Room No.611, Aayakar Bhawan, M.K. Road, Mumbai – 400 020.