

**CENTRAL INFORMATION COMMISSION**  
**Club Building (Near Post Office)**  
**Old JNU Campus, New Delhi - 110067**  
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**Decision No. CIC /SG/A/2009/00173/2735Adjunct**  
**Appeal No. CIC/SG/A/2009/00173**

**SHOWCAUSE HEARING:**

Appellant : Mr. Atam Prakash Mehta,  
R/o H-45, (Back Side), New Seelam Pur,  
Delhi-110052.

Respondent : Mr. A. Rehman  
Jt. Assessor and Collector & PIO,  
**Municipal Corporation of Delhi,**  
Assessment & Collection Department,  
Shahdara North Zone, Delhi-110032.

RTI filed on : 16/10/2008  
PIO replied : 19/11/2008  
First appeal filed on : 08/12/2008  
First Appellate Authority order : not replied.  
Second Appeal filed on : 02/02/2009

**The appellant had asked in RTI application for property tax of any property on submission of the Self Assessment Form. procedure of Survey/inspection of the Self Assessment Form. copies the Self Assessment Forms From the year 2005-06 & 2006-07 issued to Shri Mohan Lal Mehta. If any person found guilty, what action is required against such person.**

S. No.	Information Sought.	The PIO replied.
1.	Whether any person can deposit the property tax of any property on submission of the Self Assessment Form?	The owner of the property can deposit the property tax in Self Assessment Form.
2.	Whether Self Assessment Form, as required to submit every year?	Yes, if the tax payer has deposited the property tax under Unit Area Method on online system and got the passward and Registration no. there is no requirement to submit the Self Assessment Form every year if the payer has not made any additional construction on the property.
3.	Whether there is any procedure of Survey/inspection of the Self Assessment Form, submitted by any person?	There is procedure for scrutinizing the Self Assessment Form submitted by the Tax payer.
4.	Whether Self Assessment Form submitted is checked/verified from D & C register or not?	Yes, there is a provision for checking/verifying the Self Assessment Form.
5.	Whether Self Assessment Form submitted by Shri Mohan Lal Mehta if found correct?	The Self Assessment Form submitted by Sh. Mihan Lal h-45, New Seelampur, Delhi-110052. for the year 2006-07 is still

		scrutinized.
6.	Kindly provide the copies the Self Assessment Forms From the year 2005-06 & 2006-07 issued to Shri Mohan Lal Mehta.	The self Assessment form for the year 2005-06 and 2006-07 is not traceable because any tax payer can deposit the tax anywhere in Delhi on online system.
7.	Kindly also provide copies of the G-8/ computerized receipt of period 2005-06 & 2006-07 issued to Shri Mohan Lal Mehta, under .....	As above mentioned at point no. 6.
8.	Whether any person can be got the receipt of property tax in his ..... without getting mutation or not? In this matter Shri Mohan Lal Mehta has nto receipt of Property tax in his name time period 2005-06 & onward, while the property stands in the name of Late Smt Dayawati W/o Late Shri Sewa Ram Mehta,.	After the implementation of Unit Area Method and tax payer can deposit the property tax by filling self Assessment form. Thereafter, he suppose to get the property mutated in the applicants name as per rule.
9.	If any person found guilty, what action is required against such person.	There is provision to take action U/s. 123(C ) of DMC Amended Act, 2003.

**The First Appellate Authority ordered.**

Not replied.

**Relevant Facts that emerged during Hearing on 15 April 2009:**

“The following were present

Appellant : Mr. Atam Prakash Mehta

Respondent : Absent

The following information has not been provided to the appellant:

1. Copy of The Property return form submitted by Mohanlal Mehta for 2005-2006 and 2007-2008.
2. Copy of the G8 receipts issued to Mohanlal Mehta from 2005 to 2008.”

**Commission’s Decision dated 15 April 2009:**

“The Appeal is allowed.

**The complete information will be sent to the appellant before 30 April, 2009.**

**The issue before the Commission is of not supplying the complete, required information by the PIO within 30 days as required by the law.**

From the facts before the Commission it is apparent that the PIO is guilty of not furnishing information within the time specified under sub-section (1) of Section 7 by not replying within 30 days, as per the requirement of the RTI Act.

A showcause notice is being issued to him, and he is directed give his reasons to the Commission to show cause why penalty should not be levied on him.

He will give his written submissions showing cause why penalty should not be imposed on him as mandated under Section 20 (1) before 5 May, 2009. He will also submit proof of having given the information to the appellant.”

**Note:** Since the written explanation was unsatisfactory the PIO was directed to appear before the Commission on 08/12/2009 and 06/01/2009. On both the dates the PIO did not appear before the Commission hence one more opportunity was given to the PIO to appear before the Commission on 03 February 2010 to Showcause why penalty under Section 20(1) should not be imposed on him.

**Relevant Facts emerging during Showcause Hearing on 03 February 2010:**

The following were present

**Appellant:** Mr. Atam Prakash Mehta

**Respondent:** Mr. A. Rehman, Jt. Assessor and Collector & PIO,

The PIO has not been able to give copies of the PTR of 2005 and the G-8 for 2005, 2006 and 2007 since they have not been deposited by the tax payer. MCD has issued a notice under Section 123(a) & (b) on 04/05/2009 but in its slow manner of working had not taken any further action. The Respondent states that MCD does not have time to check the compliance of tax payment because of rush of work. The Respondent however states that he will be issuing decision under Section 123(d) of DMC Act before 10 February 2010. He will give a compliance report of this to the Appellant and the Commission with a copy of the decision issued before 15 February 2010.

In view of the explanation given by the PIO since the record sought is not available the penalty proceedings are dropped.

This decision is announced in open chamber.

Notice of this decision be given free of cost to the parties.

Any information in compliance with this Order will be provided free of cost as per Section 7(6) of RTI Act.

**Shailesh Gandhi**  
**Information Commissioner**  
**03 February 2010**

*(In any correspondence on this decision, mention the complete decision number.)<sup>Rnj</sup>*