



भारत सरकार / GOVERNMENT OF INDIA
आयुक्त का कार्यालय / OFFICE OF THE COMMISSIONER
केंद्रीय जी एस्टी, उत्पाद शुल्क एवं सीमा शुल्क, अपील आयुक्तालय, भुवनेश्वर
CENTRAL GST, EXCISE & CUSTOMS, APPEALS COMMISSIONERATE, BHUBANESWAR
केंद्रीय राजस्व भवन, राजस्व विहार, भुवनेश्वर - 751007 / C.R. Building, Rajaswa Vihar, Bhubaneswar - 751007

Tel. No. 0674 - 2589153 / 2973341

Fax No. 0674 - 2589629

C.No.V(30)12/Appeals/RTI/CGST/BBSR/2017 / 8004

Date:- 31.05.2019

To
Shri Kishor Kumar Acharya (Advocate),
156, 1st Floor, Lane-A4, Santoshi Vihar,
Laxmi Sagar, Canal Road, Bhubaneswar-751006.

Sub: - Information under RTI Act, 2005- Regarding.

Please refer to your RTI application dated 24.04.2019 and received in this office on 13.05.2019, wherein you have sought information in respect of 70 appeals filed in this office during the period 23.12.2016 to 31.10.2018.

2. During the course of tracing some of the files for which information is sought, it has come to the notice that you are neither the concerned assessee nor the advocate on record. As such, you cannot be provided information in terms of Section 8(1)(d) of RTI Act, 2019.

3. It has also come to the notice that in none of the cases you are the authorized signatory of any of the assesseees and therefore, the information desired by you in respect of their cases cannot be shared without their explicit no-objection, being third Party information.

4. Hon'ble Central Information Commission in the case of Rakesh Kumar Gupta Vs. Income Tax Appellate Tribunal (ITAT); Appeal No.CIC/AT/A/2006/00586 dated 18.09.2007 has held that information related to a quasi-judicial proceeding cannot be provided under RTI Act. Hon'ble CIC vide F.No. CIC/AT/A/2007/0007 dated 10.07.2017 in the case of Shri Shankar Sharma and M//s First Global Stock Broking Pvt. Ltd and Others Vs Director of Income Tax has also held that Investigation into tax evasion can be said to be over only after the final adjudication about tax liability had been made after matter has gone through all the stages of appeals and revisions as well as final decision about prosecuting or not prosecuting has been taken by the Competent

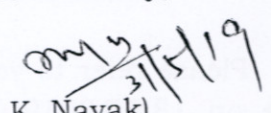
Authority. As such, information requested by you is exempted from disclosure under section 8(1)(h) of RTI Act, 2005.

5. It is further informed that this office is running with staff of less than 40% of the sanctioned strength and the incumbent officers are busy in discharging their regular urgent work. Hence, this office does not have the resources to search and locate such a large number of files (seventy) to retrieve the desired information.

6. In view of the reasons stated at foregoing paras, it is not possible to provide the information desired by you.

If you are not satisfied with this reply, you may file appeal before Sri Harbir, Addl. Commissioner, the Appellate Authority, Central GST, Excise & Customs, Appeals Commissionerate, Bhubaneswar within 30 days.

Yours faithfully,


(T. K. Nayak)

Assistant Commissioner (CPIO)