

GOVERNMENT OF INDIA
INCOME TAX DEPARTMENT
INCOME TAX OFFICE, WARD-2
Public Library Building, Shastri Road, Kottayam

No. RIA/W-2/KTM/2012-13

Dated : April 09, 2013

ORDER UNDER SECTION 7(1) OF THE RIGHT TO INFORMATION ACT, 2005

1. Shri. Anil Bairwal, vide his application dated 11-03-2013 under the RTI act had sought certain information about the Income tax Return of Kerala Congress (Mani) for the Assessment Years 2010-11, 2011-12 & 2012-13.
2. I have carefully considered the application.
3. The applicant seeks information relating to another person. Section 8(1)(e) has exempted disclosure of information available to a person in his fiduciary relationship. That third person has divulged the information to the Income Tax Department as per the provisions of the Income tax Act, 1961. That information is divulged to the department because of the provisions enshrined in the Income-Tax Act, 1961. The third person when divulges such information to the department, there definitely exists a fiduciary relationship between that person and the department. The Right to Information Act acknowledges such fiduciary relationship and expects disclosure of such information by the department only if larger public interest would be served by the said disclosure. The expression "Public interest" means those interests which concern the public at large. Matter of public interest does not mean that which is interesting as gratifying, curiosity or love of information or amusement but that in which a class of the community have a pecuniary interest or some interest by which their legal right or liabilities are affected.



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4. Moreover, Clause(j) of Section 8(1) of the Right to Information Act,2005 has given exemption from disclosure of information which relates to personal information. The above section states that there shall be no obligation to give any citizen information which relates to personal information, the disclosure of which has no relation to any public activity or interest which would cause unwarranted invasion of privacy unless the Central Public Information Officer or the State Public Information Officer or the Appellate Authority as the case may be is satisfied that the larger public interest justifies the disclosure of such information. **There is nothing on record to come to the conclusion that larger public interest justifies disclosure of such information.** In the case of Milap Choraria Vs CBDT, it was decided by the Central Information Commissioner vide order dated 15/06/2009 that Income Tax returns are personal information and exempted from disclosure under the RTI Act (Appeal No.CIC/AT/A/2008/00628). In the case of Arunkumar Vs Uco Bank Chief Officer & PIO [Appeal No.1631/IPB/2007 decided on 11/03/2008(CIC)], it has been decided as under:

'information which has no relation to any public activity or interest should not be disclosed and if information is held by the Public Authority in its fiduciary relationship, it cannot be disclosed'.

5. The Hon'ble Supreme Court in its decision in Special Leave Petition(Civil) No.27734 of 2012, in the case of Girish Ramchandra Deshpande Vs Central Information Commissioner & Ors. has also ruled that the details of a person's income tax returns are "Personal Information" which cannot be divulged under the provisions of the Right to Information Act unless a larger public interest is involved. **I do not find anything on record to suggest that the disclosure of the information would serve larger public interest and therefore I am not**



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satisfied that the disclosure would serve larger public interest. Hence the information sought for cannot be supplied and the application is rejected.

6. In the result the information sought by Anil Bairwal is disposed off as above.
7. Any appeal against this order can be filed within 30 days of the receipt of this order. The appellate authority is the Additional Commissioner of Income Tax, Kottayam Range, Public Library Building, Shastri Road, Kottayam, Kerala.

J.P. Kuriakose

(JOJO.P.KURIAKOSE)
CENTRAL PUBLIC INFORMATION OFFICER
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