



GOVERNMENT OF INDIA
OFFICE OF THE DEPUTY COMMISSIONER OF INCOME TAX
CIRCLE-I(1), TRICHY
No.4, Williams Road, Cantonment, Tiruchirappalli-620001.

No. 8/RTI/CIRCLE-I(1)/TRY/2012-13

Dated: 04.01.2013.

PROCEEDINGS U/S7(1) OF THE RIGHT TO INFORMATION ACT, 2005

Sub: Application seeking information under RTI Act, 2005 – in the case of Shri Anil Bairwal, Association for Democratic Reforms, Table No.4, B-1/6, Hauz Khas, New Delhi – 110 016- Furnishing of information - Regarding.

Ref: Application dated 06.12.2012 received on 14.12.2012.

Vide your application referred above, you have requested the following information pertaining to Shri A. Raja, Member of Parliament, S/o Shri S K Andimuthu, (PAN: ADTPR2755B /Circle I(1), Trichy) Velur Village, Perambalur District – 621 212:-

- 1) Whether the above mentioned MP who falls in your jurisdiction has filed his IT returns for all the eight assessment years(2004-05 to 2012-13). More personal details (Members bio profile from Lok Sabha website and affidavit as submitted to the ECI) have been attached as annexures.
- 2) Please provide the years for which the MP has not filed his returns.
- 3) Please provide copies of the IT returns & assessment orders for all the years for which he has filed.

As the information requested by the party is related to third party information, a letter dated 17.12.2012 was issued to the assessee, Shri A. Raja. In reply to the letter, the assessee's Authorised Representative Shri G. Suresh, Chartered Accountant appeared and stated that "the matter of notice has been informed to the assessee and he has duly instructed me to file the objection on behalf of him". Further, the Authorised Representative stated as under:-

- i. The personal details of income tax returns and other details are exempt from disclosure under section 8(j) of the RTI act.
- ii. The Central Information Commission (CIC) has consistently held that the income tax returns and other details concerning an assessee are not to disclose unless warranted by requirements of public purpose.

He has also quoted the decisions of CIC in Appeal No.CIC/MA/A/2006/00220 dt 14.07.2006, CIC/AT/A/2006/00644 and CIT/AT/A/2006/00646 dt 21.02.2007.

While considering the application and the objections, the following observations are made.

- i. The information called for is obviously related to personal information as defined in section 8 of RTI Act.
- ii. There is no larger public interest involved in this application to justify the disclosure of the information called for.
- iii. The objections filed by Shri. A.Raja to disclose his IT particulars are not only valid, but also speaks volumes for his defence.

In umpteen number of cases, the CIC has observed that income tax related information are personal information of the third parties and therefore should not be disclosed as such u/s 8(1)(j) of the RTI Act 2005.

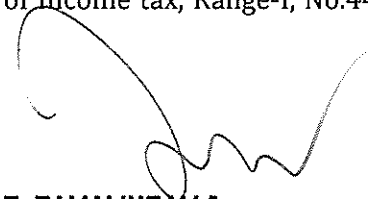
The Honorable Supreme Court of India while dismissing the SLP in the case of *Girish Ramachandra Deshpande Vs CIC; SLP (Civil) No-27734 of 2012, dated 3rd Oct, 2012* has ruled that "the details of a person's Income Tax returns cannot be disclosed under RTI Act, unless larger public interest is involved. Otherwise, making public those information would amount to unwarranted invasion of privacy of an individual'.

The Apex Court further said that "The details disclosed by a person in his Income Tax returns are 'personal information' which stand exempted from disclosure under clause (j) of section 8(1) of the RTI Act, unless it involves a larger public interest".

Further, the information sought by the applicant would impede the process of investigation or apprehension or prosecution of offenders u/s 8(1)(h) of RTI Act, since Shri A. Raja is under trail before CBI – Court, New Delhi.

In view of aforesaid discussions, your application is rejected.

Appeal against this order lies with "The Joint Commissioner of Income tax, Range-I, No.44, Williams Road, Trichy, Tamilnadu-620 001".



[T. RAMALINGAM]
Deputy Commissioner of Income Tax,
Circle -I(I), Trichy.

To
✓ The Applicant
Copy Submitted to:
The Joint Commissioner of Income tax, Range-I, Trichy.