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144712/2019/ADMN-GST-LDH

#### RTI Appeal Details

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# RTI AFPEAL DETAILS (अर्ग्सीआई अपील विवः ण

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# 12/12/2019 12/12/2019 144712/2019/ADMN-GST-LDH ACTION HISTORY OF RTI REQUEST No. GSTCH/W2018/80/118/1

Applicant Name Text of Application				
		TEXT for rti application anclosed as supporting document.		
Reply	of Application			· •
SN.	Action Taken	Date of Action	Action Taken By	Remarks
١	RTI REQUEST RECEIVED	13/11/2019	Nodal Officer	GSTCH/R/2019/50118
2	REQUEST FORWARDED TO CPIO	13/11/2019	Nodel Officer	Forwarded To : Ghanshyam Jeph GST LDH

Print

## I/61113/2020

## File No.TECH-RTI0APL/56/2019-HQ-GST-LDH



दिनांक: 10.01.2020

# Order-in-Appeal No.: 17/RTI/GST/LDH/2019

(An appeal against this order lies to the Central Information Commission, Block No. 5 (5<sup>th</sup> Floor), Old JNU Campus, New Delhi. This copy is issued to the individual for his/her personal use free of cost. The person feeling aggrieved with this order can file appeal to the Appellate Authority within 90 days of the receipt of this order)

## **Brief Facts:**

(hereinafter referred to as the "appellant") filed an application dated 12.11.2019 addressed to the CPIO, GST Commissionerate, Ludhiana for seeking certain information under the Right to Information Act, 2005 (hereinafter referred to as the "Act"). The RTI was replied by the CPIO, GST Commissionerate, Ludhiana vide letter dated 11.12.2019. The information sought by the applicant vide letter dated 12.11.2019 is as under:-

"Please let me know the following information in the below mentioned format in respect of all appeals filed by the Department against final orders dated 01 January, 2018 till 12 November, 2019, both dates inclusive, passed by CESTAT, Chandigarh.

Final Order No	Date	Assessee Name	Commissionerate (Chandigarh/Shimla/Jammu /Ludhiana/Jalandhar)	Appeal filed before (HC or SC)	Present Status

Please provide the above mention in respect of the Commissionerates under the Chief Commissioner, Chandigarh's jurisdiction in view of Notification No. 13/2017-C.E. (N.T.) dated 09 June, 2017."

The CPIO vide letter C. No. I/55420/2019 dated 11.12.2019 has given the reply to the RTI dated 12.11.2019 as under:

"In this regard, it is informed that the contents of your aforesaid RTI application has been gone through and it has been observed that the information sought by you is of third party and having no public interest. As such, your RTI application dated 12.11.2019 is rejected under Section 8(1)(e) of the RTI Act, 2005, having no public interest."

## 2. <u>Grounds of Appeal:</u>

Being not satisfied with the reply of the CPIO, the applicant has filed an appeal dated 12.12.2019 on the ground that "Refused access to information requested".

## 3. <u>Reply to the Notice by CPIO:</u>

A notice under File No. File No.TECH-RTI0APL/56/2019-HQ-GST-LDH dated 13.12.2019 was issued to the CPIO, GST Commissionerate, Ludhiana to provide comments on the appeal filed by the Appellant. The comments received from the CPIO are as under:

**3.1.** The appellant vide RTI dated 12.11.2019 is seeking third party information without any larger public interest with the apparent purpose of meddling in the affairs of other persons. The information sought by the applicant has been denied to supply in terms of Section 8(1)(e) of the RTI Act, 2005 which is reproduced below:-

"8. (1) Notwithstanding anything contained in this Act, there shall be no obligation to give any citizen,—

.....

"(e) information available to a person in his fiduciary relationship, unless the competent authority is satisfied that the larger public interest warrants the disclosure of such information;"

**3.2.** The Hon'ble Supreme Court of India in Civil Appeal No. 6454 of 2011 decided on 9 August 2011 in the matter of CBSE & Anr Vs Aditya Bandhopadyaya and Ors. as follows:

"37. The right to information is a cherished right. Information and right to information are intended to be formidable tools in the hands of responsible citizens to fight corruption and to bring in transparency and accountability. The provisions of RTI Act should be enforced strictly and all efforts should be made to bring to light the necessary information under Clause (b) of Section 4(1) of the Act which relates to securing transparency and accountability in the working of public authorities and in discouraging corruption. But in regard to other information,(that is information other

than those enumerated in Section 4(1)(b) and (c) of the Act), equal importance and emphasis are given to other public interests (like confidentiality of sensitive information, fidelity and fiduciary relationships, efficient operation of governments, etc.). Indiscriminate and impractical demands or directions under RTI Act for disclosure of all and sundry information (unrelated to transparency and accountability in the functioning of public authorities and eradication of corruption) would be counterproductive as it will adversely affect the efficiency of the administration and result in the executive getting bogged down with the nonproductive work of collecting and furnishing information. The Act should not be allowed to be misused or abused, to become a tool to obstruct the national development and integration, or to destroy the peace, tranquillity and harmony among its citizens. Nor should it be converted into a tool of oppression or intimidation of honest officials striving to do their duty. The nation does not want a scenario where 75% of the staff of public authorities spends 75% of their time in collecting and furnishing information to applicants instead of discharging their regular duties. The threat of penalties under the RTI Act and the pressure of the authorities under the RTI Act should not lead to employees of a public authorities prioritizing 'information furnishing', at the cost of their normal and regular duties."

**3.3.** Since the applicant vide RTI dated 12.11.2019 has not established any larger public interest for disclosure of this information to him, therefore, in view of the above, the information sought by the applicant is exempted from disclosures.

## 4. <u>Discussion and Findings:</u>

**4.1:** I have carefully examined the RTI and appeal filed by the Appellant, reply to notice by the CPIO and relevant provisions of the Act. I find that the appellant is aggrieved with the CPIO that the information requested by him has been refused to supply.

**4.2.** I find that Section 8 of the Act exclusively provides the exemption from disclosure of information. The Section 8(1)(d), (e) & (j) are reproduced below:

"8. (1) Notwithstanding anything contained in this Act, there shall be no obligation to give any citizen,—----

\_\_\_\_

(d)- information including commercial confidence, trade secrets or intellectual property, the disclosure of which would harm the competitive position of a third

party, unless the competent authority is satisfied that larger public interest warrants the disclosure of such information;

(e) information available to a person in his fiduciary relationship, unless the competent authority is satisfied that the larger public interest warrants the disclosure of such information;

(*j*) information which relates to personal information the disclosure of which has no relationship to any public activity or interest, or which would cause unwarranted invasion of the privacy of the individual 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:

Provided that the information which cannot be denied to the Parliament or a State Legislature shall not be denied to any person."

I find that the appellant vide his RTI dated 12.11.2019 has sought the information for a particular period regarding appeals filed by the Department against final orders passed by the Hon'ble CESTAT, Chandigarh. The information requested by the appellant has been denied to be supplied by the CPIO under Section 8(1)(e) of the RTI Act, 2005 and the appellant in his appeal has not countered the reply given by the CPIO but simply submitted that information requested by him has been refused. I find that there is no larger public interest involved in disclosing the information sought by the appellant and the information sought by the applicant is exempted from disclosure in terms of Section 8(1) (d), (e) & (j) of the RTI Act, 2005. Therefore, I hold that the decision of the CPIO in the present case is justified and holds good.

#### 5: Order:

In view of above, I dispose off the appeal filed by the appellant.

(Rajan Lachala) Additional Commissioner Cum First Appellate Authority (RTI)

Speed Post/email/online to:-

**Digitally signed by RAJAN LACHALA** Date:Fri Jan 10 09:50:43 IST 2020 **Reason**:Approved ~7



## Memorandum of First Appeal under Rat. Jeact, 2005

Name and Address of the appellant

Name, designation and address of PIO/APIO along with name and Address of public authority Assistant Commissioner Goods & Service Tax Division- Central Savitri Complex-II, Dada Motor, G.T. Road, Ludhiana.141001

Date of filling the application for Information/Form 'A' before CPIO/S 11-01-2020which should be supplied before 10-02-2020 but was rejected on 12-02-2020 and was sent by registered Post on 19-02-2020

Address to which the notices may be sent to the appellant

## Annexure A Statement of Facts

The appellant has applied for the information under the R.T.I. Act, 2005 on11-01-2020 along with with requisite fees. This appeal is filed as the information has not been supplied till today with objection that it is a Third party information hence this appeal.

#### 187961/2020/ADMN-GST-LDH

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## Annexure B Grounds of Appeal

- 1. That no information has been supplied till today.
- 2. That the order of the assistant commissioner Cum CPIO is illegal unlawful and against the law facts of the case.
- 3. The occupant has forged the rent agreement by signing the fake signature of me.
- 4. The occupant taken GSTIN No by the filling fake document with the GST authority ward no.40 on 14-08-2019.
- 5. The appellant reserve his right to add or amend any ground of appeal before the final hearing of the appeal.
- 6. That the appellant may please granted personal hearing to explain her position.

## <u>Annexure C</u> Relief Prayed for

- 1. That the requisite information may be supplied immediately.
- 2. That penal action as provided under R.T.I. Act may be Taken.
- 3. That compensation should be awarded for the harassment and expenses due to non supply of information/supply of incomplete/false information.
- 4. That such other relief as is admissible in the facts of the case and in the eyes of law may please be given.



#### **Verification**

I, the appellant named in the above memorandum of appeal do hereby declare that what is stated herein is true to best of my knowledge & belief.



## I/83851/2020

#### File No.TECH-RTI0APL/8/2020-HQ-GST-LDH



दिनांक: 29.06.2020

## Order-in-Appeal No. : 03/RTI/GST/LDH/2020-21

(An appeal against this order lies to the Central Information Commission, Block No. 5 (5<sup>th</sup> Floor), Old JNU Campus, New Delhi. This copy is issued to the individual for his/her personal use free of cost. The person feeling aggrieved with this order can file appeal to the Appellate Authority within 90 days of the receipt of this order).

## **Brief Facts**:

(hereinafter referred to as the "appellant") has submitted RTI application dated 04.01.2020 in the office of the Central Public Information Officer, Goods & Service Tax Commissionerate, Ludhiana on 14.01.2020 seeking certain information under the Right to Information Act, 2005 (hereinafter referred to as the "Act"). The RTI was transferred by the Central Public Information Officer, Goods & Service Tax Commissionerate, Ludhiana on 20.01.2020 to the Central Public Information Officer, Goods & Service Tax Division-Central, Ludhiana (hereinafter referred to as the "CPIO") under Section 6(3) of the Act to supply the information directly to the applicant.

## 2. <u>Grounds of Appeal</u>:

That the appellant vide her RTI dated 04.01.2020 has sought the copy of the following documents in respect of

- (i) Copy of GST-REG-01.
- (ii) Copy of Rent Deed.
- (iii) Copy of PAN Number.

(iv) Copy of GST Number.

**2.1.** With regard to RTI dated 04.01.2020, the CPIO vide letter C. No. IV(16)Tech/RTI/Ldh-III/01/2017/Pt-I dated 12.02.2020 has replied as under:

"In this context, it is informed to you that you have sought information under RTI Act, 2005 that pertains to third party information. In case of third party information, legal position as per RTI Act is as under :-

8(1) Notwithstanding anything contained in this Act, there shall be no obligation to give any citizen, -

(d) Information including commercial confidence, trade secrets or intellectual property, the disclosure of which would harm the competitive position of a third party, unless the competent authority is satisfied that larger public interest warrant the disclosure of such information.

(e) Information available to a person in his fiduciary relationship, unless the competent authority is satisfied that the larger public interest warrants the disclosure of such information.

Since the information as required by you does not pertains to you and it relates to third party, the undersigned is satisfied that the same cannot be provided to you in terms of Rules 8 (1) (d) & (e), hence, the same cannot be provided to you."

**2.2.** The appellant, being not satisfied from the reply of the CPIO has filed an appeal dated 'Nil'(received on 04.03.2020) on the following grounds:

- (i) That no information has been supplied till today.
- (ii) That the order of the Assistant Commissioner-cum-CPIO is illegal unlawful and against the law facts of the case.
- (iii) The occupant has forged the rent agreement by signing the fake signature of me.
- (iv) The occupant has taken GSTIN No. by the filling fake document with the GST authority ward no.40 on 14.08.2019.
- (v) The appellant reserve his right to add or amend any ground of appeal before the final hearing of the appeal.

- (vi) That the appellant may please granted personal hearing to explain her position.
- **2.3.** The appellant has sought the following Relief:
  - (i) That the requisite information may be supplied immediately.
  - (ii) That penal action as provided under R.T.I. Act may be taken.
  - (iii) That compensation should be awarded for the harassment and expenses due to non supply of information/supply of incomplete/false information.
  - (iv) That such other relief as is admissible in the facts of the case and in the eyes of law may please be given.

## 3. <u>Reply to the Notice by CPIO</u>:

This office vide Notice issued under File No. TECH-RTI0APL/8/2020-HQ-GST-LDH/ I/72080/2020 dated 09.03.2020 has sought the comments on the appeal filed by the appellant from the CPIO. The CPIO vide letter C. No. IV(16)Tech/RTI/Ldh-III/01/2017 dated 20.03.2020 and dated 12.06.2020 has supplied the comments on the appeal as under:

"In this regard, it is submitted that the applicant has sought information in r/o M/s.

. Being third party information, this office has issued letter vide C.No. IV(16)Tech/RTI/Ldh-III/01/Pt-I dated 30.01.2020 to for obtaining consent regarding information/documents to be disclosed/provided to the RTI applicant or not. In response, of this office letter dated 30.01.2020,

Ludhiana vide their letter dated 08.02.2020 have categorically requested not to share any related information with anyone. Accordingly, the necessary reply was sent to the subject applicant vide this office letter of IV(16)Tech/RTI/Ldh-III/01/Pt-I dated 12.02.2020 and copy of the same was submitted to the Deputy Commissioner-cum-CPIO, CGST Commissionerate, Ludhiana also."

## 4. <u>Record of Personal Hearing</u>:

The appellant has requested in the appeal for personal hearing to explain her position, but personal hearing could not be granted due to nationwide lockdown and curfew imposed in

#### File No.TECH-RTI0APL/8/2020-HQ-GST-LDH

Punjab due to COVID-19. For conducting personal hearing in virtual mode, this office has issued a Trade Notice under File No.TECH-PN0GSTM/2/2019-HQ-GST-LDH/I/77135/2020 dated 05.05.2020. Accordingly, this office vide letter File No.TECH-RTI0APL/8/2020-HQ-GST-LDH/I/77789/2020 dated 13.05.2020 has asked the consent of the appellant to avail the personal hearing through virtual mode (through video conferencing/audio conferencing, as may be available) so that her appeal could be decided. Since the appellant has not mentioned her email address and phone No. in the Appeal/RTI application, therefore, this office also requested for email address and phone No. of the appellant so that the schedule of the personal hearing (through video conferencing/audio conferencing, as may be available) could be intimated to her well in time.

The appellant vide email dated 20.05.2020 has submitted that she may be allowed to argue the case through Video Conferencing at Ludhiana through her counsel at her office at Ludhiana. The Personal Hearing was granted to the appellant on 17.06.2020 and the appellant along with her Advocate namely has attended the Personal Hearing at GST Bhawan, F-Block, Rishi Nagar, Ludhiana.

During Personal Hearing, the appellant has further made written submissions, citing certain case laws in favor of her argument. The appellant has submitted that a copy of Rent Deed of the Shop for which she is the owner, has been sought by her under RTI dated 04.01.2020. She also alleged that

has obtained GST Registration by using forged Rent Deed which she has not signed being owner of the property. She further submitted that the information sought by her does not fall under Third Party.

## 5. <u>Reply of the CPIO to Personal Hearing</u>:

This office vide letter dated 17.06.2020 has forwarded the copies of the submission made by the appellant during the personal hearing to the CPIO and sought the comments on the same with a direction to justify denial of information sought by the appellant under the RTI Act, 2005.

The CPIO vide his office letter C. No. IV(16)Tech/RTI/Ldh-III/01/2017/Pt-I/203 dated 24.06.2020 has inter alia submitted comments as under:

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"In this regard, it is submitted that if the shop/premises having address

is the legitimate owner of

and she submits the documentary evidence/proof regarding ownership of the said shop/premises, this office opines that even in that case copy of rent deed only can be supplied to her since only rent deed directly relates to her out of the 4 documents demanded by her.

It is pertinent to mention here that in her RTI application dated 14.01.2020, the fact regarding ownership of the above said shop/premises has nowhere been mentioned."

## 6. <u>Discussion and Findings</u>:

**6.1.** I have carefully examined the appeal filed by the appellant, CPIO's reply to notice and relevant provisions of the Act. I find that the appellant vide RTI dated 04.01.2020 has sought the copy of GST-REG-01, copy of Rent Deed and copy of PAN Number in respect of

and ground taken by the appellant to file the appeal is that rent agreement by signing the fake signature of her and that they have taken GSTIN No. by the filing fake document with the GST authority ward No.40 on 14.08.2019. The appellant was aggrieved that no information has been supplied to her by the CPIO and the order of the CPIO is illegal, unlawful and against the law facts of the case.

I observe that in reply to the Notice, the CPIO has submitted that the information sought by the appellant pertains to third party information and consent from the concerned party was sought by the CPIO regarding information/documents to be disclosed/provided to the RTI applicant or not, but the party has categorically requested to not to share any business related information with anyone, therefore, the CPIO has denied to supply the information to the applicant under Section 8(1) (d) & (e) of the RTI Act, 2005. It is clearly stated under Section 11(1) of the Act that 'submission of third party shall be kept in view while taking a decision about disclosure of information'. Section 11(1) of the Act is reproduced below:

"Where a Central Public Information Officer or the State Public Information Officer, as the case may be, intends to disclose any information or record, or part thereof on a request made under this Act, which relates to or has been supplied by a third party and has been treated as confidential by that third party, the Central Public Information Officer or State Public Information Officer, as the case may be, shall,

#### File No.TECH-RTI0APL/8/2020-HQ-GST-LDH

within five days from the receipt of the request, give a written notice to such third party of the request and of the fact that the Central Public Information Officer or State Public Information Officer, as the case may be, intends to disclose the information or record, or part thereof, and invite the third party to make a submission in writing or orally, regarding whether the information should be disclosed, and such submission of the third party shall be kept in view while taking a decision about disclosure of information: Provided that except in the case of trade or commercial secrets protected by law, disclosure may be allowed if the public interest in disclosure outweighs in importance any possible harm or injury to the interests of such third party."

I also note that the appellant in her RTI application/appeal has not mentioned that she is the owner of the shop/premises having address

hd has not specified as to how the information sought would serve the larger public interest, nor elaborated it by any specific example. I observe that Section 8(1)(d), 8(1)(e) and Section 11(1) prescribes that such information regarding third party can be provided only if the public interest in disclosure outweighs in importance any possible harm or injury to the interests of such third party.

**6.2.** Further, the appellant vide her appeal has sought the relief that the requisite information may be supplied immediately and penal action as provided under R.T.I. Act may be taken. The appellant also requested that compensation should be awarded for the harassment and expenses due to non supply of information/supply of incomplete/false information and such other relief as is admissible in the facts of the case and in the eyes of law may please be given.

I find that the decision of the CPIO holds good, keeping in view the provisions pertaining to the denial of the information as well as the decisions by various judicial authorities. The Hon'ble Supreme Court of India in Civil Appeal No. 6454 of 2011 decided on 9<sup>th</sup> August 2011 in the matter of CBSE & Anr Vs Aditya Bandhopadyaya and Ors held that:

"37. The right to information is a cherished right. Information and right to information are intended to be formidable tools in the hands of responsible citizens to fight corruption and to bring in transparency and accountability. The provisions of

RTI Act should be enforced strictly and all efforts should be made to bring to light the necessary information under Clause (b) of Section 4(1) of the Act which relates to securing transparency and accountability in the working of public authorities and in discouraging corruption. But in regard to other information, (that is information other than those enumerated in Section 4(1)(b) and (c) of the Act), equal importance and emphasis are given to other public interests (like confidentiality of sensitive information, fidelity and fiduciary relationships, efficient operation of governments, etc.). Indiscriminate and impractical demands or directions under RTI Act for disclosure of all and sundry information (unrelated to transparency and accountability in the functioning of public authorities and eradication of corruption) would be counterproductive as it will adversely affect the efficiency of the administration and result in the executive getting bogged down with the nonproductive work of collecting and furnishing information. The Act should not be allowed to be misused or abused, to become a tool to obstruct the national development and integration, or to destroy the peace, tranquility and harmony among its citizens. Nor should it be converted into a tool of oppression or intimidation of honest officials striving to do their duty. The nation does not want a scenario where 75% of the staff of public authorities spends 75% of their time in collecting and furnishing information to applicants instead of discharging their regular duties. The threat of penalties under the RTI Act and the pressure of the authorities under the RTI Act should not lead to employees of a public authorities prioritizing 'information furnishing', at the cost of their normal and regular duties."

**6.3.** The appellant is directed to imbibe the true spirit of the observations made by the Hon'ble Supreme Court quoted hearing above and not misuse in future, the cherished right given to citizens under the RTI Act, 2005.

**6.4.** The CPIO in comments to the submission made by the appellant during personal hearing has submitted that if \_\_\_\_\_\_\_ is the legitimate owner of the shop/premises having address

and she submits the documentary evidence/proof regarding ownership of the said shop/premises, even in that case copy of rent deed only can be supplied to her since only rent deed directly relates to her out of the 4 documents demanded by her. In this context, I direct the CPIO that a copy of the rent deed be supplied to the appellant within five working days from the receipt of the documentary evidence/proof regarding ownership of the shop/premises of the appellant. I also direct to the appellant to submit the documentary evidence/proof regarding ownership of the shop/premises to the office of the CPIO within five days from the receipt of this Order.

## 7. <u>Order</u>:

The appeal of the appellant is disposed off in above terms.

Digitally signed by RAJAN LACHALA Date:Mon Jun 29 16:58:07 IST 2020 Reason: Approved

(Rajan Lachala, IRS) First Appellate Authority (RTI) GST Commissionerate, Ludhiana.

(Email/Speed Post) To

Copy to the Assistant Commissioner cum CPIO, GST Division Central, Ludhiana for information and necessary action.