

केन्द्रीय सूचना आयोग
Central Information Commission
बाबा गंगनाथ मार्ग, मुनिरका
Baba Gangnath Marg, Munirka
नई दिल्ली, New Delhi – 110067

File No: CIC/CCITC/A/2024/623845

Naveen Manocha

.....अपीलकर्ता/Appellant

VERSUS
बनाम

PIO,
Income Tax Officer, Ward
2(1), Aayakar Bhawan, Sector
17-E, Chandigarh – 160017

.....प्रतिवादीगण /Respondent

Date of Hearing : 24.12.2025
Date of Decision : 26.12.2025

INFORMATION COMMISSIONER : Vinod Kumar Tiwari

Relevant facts emerging from appeal:

RTI application filed on : 27.03.2024
CPIO replied on : 23.04.2024
First appeal filed on : 03.05.2024
First Appellate Authority's order : 20.05.2024
2nd Appeal/Complaint dated : 06.06.2024

Information sought:

1. The Appellant filed an RTI application dated 27.03.2024 (online) seeking the following information:

"Pls Provide the generic details of the net taxable income/gross income of My wife Priyanka D/o Atam Parkash Kataria, for the assessment year

2019-20, 2020-21, 2021-22, 2022-23 & 2023-24. Her PAN No: *****0L. Aadhar no. *****949.”

2. The CPIO furnished a reply to the Appellant on 23.04.2024 stating as under:

“1. Your RTI application was received in this office on 12.04.2024. On perusal of your application, it is submitted that it is not clear from the application what public interest will be served from the information sought by you. Furthermore, the information sought by you cannot be provided by this office as this information falls under section 8(1)(j) of the RTI Act, 2005. The extract of the section 8(1)(j) is reproduced as below:

8(1)(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."

Therefore, your application is rejected u/s 8(1)(j) of the RTI Act, 2005”

3. Being dissatisfied, the Appellant filed a First Appeal dated 03.05.2024. The FAA vide its order dated 20.05.2024, upheld the reply of CPIO.

4. Feeling aggrieved and dissatisfied, Appellant approached the Commission with the instant Second Appeal.

Relevant Facts emerged during Hearing:

The following were present:-

Appellant: Present through video conference.

Respondent: Shri Rajiv Lochan, Income Tax Officer/PIO, appeared through video conference.

5. Proof of having served a copy of Complaint on Respondent while filing the same in CIC on 06.06.2024 is not available on record. The Respondent confirmed non-service.

6. The Appellant *inter alia* submitted that he is involved in matrimonial dispute, and a maintenance case is pending before the Family Court, Chandigarh. He stated that being a government employee, all particulars of his salary and income are already available with the authorities through Form-16 and official records. However, according to him, his wife is engaged in private business and claims to be filing Income Tax Returns, but her actual income is not being disclosed before the matrimonial court. He therefore seeks only basic/generic details of her gross or net taxable income for limited assessment years to place correct facts before the competent court.

7. The Respondent while defending their case *inter alia* reiterated the reply given by the PIO and denied the information under section 8 (1) (j) of the RTI Act.

Decision:

8. The Commission after adverting to the facts and circumstances of the case, hearing both the parties and perusal of the records, noted that the Appellant sought generic details of the net taxable income/gross income of his wife Priyanka for the assessment year 2019-20, 2020-21, 2021-22, 2022-23 & 2023-24. The appellant in his second appeal and during the hearing stated that his maintenance case was pending before the Family Court, Chandigarh and for the purpose of proper adjudication of maintenance case, above information was sought. The Respondent denied the information on the ground of third-party information and claimed exemption under section 8 (1) (j) of the RTI Act. However, in response to a query of the Commission, it was informed that the Appellant's wife Mrs. Priyanka has been filing Income Tax Return with them.

9. The Commission referred to the judgment of the Hon'ble Supreme Court of India in *Girish Ramchandra Deshpande vs. Central Information Commission & ors. SLP (C) No. 27734 of 2012* dated 03/10/2012 wherein it was held as under:

14. *"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 involves a larger public interest and the Central Public Information Officer or the State Public Information Officer or the Appellate Authority is satisfied that the larger public interest justifies the disclosure of such information."*

10. However, making a distinction with the said judgment, the Division Bench of the Hon'ble High Court of M.P. in the matter of *Smt. Sunita Jain vs. Pawan Kumar Jain and others W.A. No. 168/2015* and *Smt. Sunita Jain vs. Bharat Sanchar Nigam Limited and others W.A. No. 170/2015* dated 15.05.2018 had in a matter where the information seeker had sought the salary details of her husband from the employer held as under:

"While dealing with the Section 8(1)(j) of the Act, we cannot lose sight of the fact that the appellant and the respondent No.1 are husband and wife and as a wife she is entitled to know what remuneration the respondent No.1 is getting. Present case is distinguishable from the case of Girish Ramchandra Deshpande (supra) and therefore the law laid down by their Lordships in the case of Girish Ramchandra Deshpande (supra) are not applicable in the present case. In view of the foregoing discussion, we allow the appeal and set aside the order passed by the Writ Court in W.P. No.341/2008. Similarly, the W.A. No.170/2015 is also allowed and the impugned order passed in W.P. No.1647/2008 is set aside."

11. Moreover, the Hon'ble High Court of Bombay (Nagpur Bench) in the matter of *Rajesh Ramachandra Kidile vs. Maharashtra SIC and Ors in W.P. No. 1766 of 2016* dated 22.10.2018 held as under:

"8. Perusal of this application shows that the salary slips for the period mentioned in the application have been sought for by the Advocate. As rightly submitted by the learned counsel for the petitioner, the salary slips contain such details as deductions made from the salary, remittances made to the Bank by way of loan instalments, remittances made to the Income Tax Authority towards part payment of the Income Tax for the concerned month

and other details relating to contributions made to Provident Fund, etc. It is here that the information contained in the salary slips as having the characteristic of personal nature. Any information which discloses, as for example, remittances made to the Income tax Department towards discharge of tax liability or to the Bank towards discharge of loan liability would constitute the personal information and would encroach upon the privacy of the person. Therefore as held by the Hon'ble Apex Court in the case of Girish Ramachandra Deshpande (supra) such an information could not be disclosed under the provisions of the RTI Act. This is all the more so when the information seeker is a person who is totally stranger in blood or marital relationship to the person whose information he wants to lay his hands on. It would have been a different matter, had the information been sought by the wife of the petitioner in order to support her contention in a litigation, which she filed against her husband. In a litigation, where the issue involved is of maintenance of wife, the information relating to the salary details no longer remain confined to the category of personal information concerning both husband and wife, which is available with the husband hence accessible by the wife. But in the present case, as stated earlier, the application has not been filed by the wife.

9. Then, by the application filed under the provisions of the RTI Act, information regarding mere gross salary of the petitioner has not been sought and what have been sought are the details of the salary such as amounts relating to gross salary, take home salary and also all the deductions from the gross salary. It is such nature of the information sought which takes the present case towards the category of exempted information.

10. All these aspects of the matter have not been considered by the authority below and, therefore, I find that its order is patently illegal, not sustainable in the eyes of law."

12. In light of the above observations, the Respondent should ascertain that the Appellant is the legally wedded husband of Mrs. Priyanka and there is a maintenance case/matrimonial case pending before the Court. For said purpose, the Appellant is directed to submit complete relevant documents before the Respondent Public Authority, within a week from the date of receipt of this order. On receipt of the same and on being satisfied, the

Respondent is directed to provide the “*generic details of the net taxable income/gross income*” of the estranged wife for the period as mentioned in the RTI application, free of cost, within three weeks from the date of receipt of the documents from the Appellant. The details/copy of income tax returns and other personal information of third party need not to be disclosed to the Appellant.

13. The FAA to ensure compliance of this order.

The appeal is disposed of accordingly.

Vinod Kumar Tiwari (विनोद कुमार तिवारी)
Information Commissioner (सूचना आयुक्त)

Authenticated true copy
(अभिप्रमाणित सत्यापित प्रति)

(S. Anantharaman)

Dy. Registrar
011- 26181927
Date

Copy To:
The FAA,
Addl. Commissioner of Income
Tax Range-I, Aykar Bhawan,
Second Floor, Sec-17E,
Chandigarh-160017

Recomendation(s) to PA under section 25(5) of the RTI Act, 2005:-

Nil

Shoneek Kapoor.com