

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

File No: CIC/CCABH/A/2024/618345

Abhijeet Singh

.....अपीलकर्ता/Appellant

VERSUS

बनाम

CPIO,
Income Tax Officer-Guna,
Aayakar Bhawan, Cantt. Road,
Guna – 473001

....प्रतिवादीगण /Respondent

Date of Hearing : 29.01.2026

Date of Decision : 09.02.2026

INFORMATION COMMISSIONER : Vinod Kumar Tiwari

Relevant facts emerging from appeal:

RTI application filed on : 13.12.2023

CPIO replied on : 19.12.2023

First appeal filed on : 13.01.2024

First Appellate Authority's order : 05.02.2024

2nd Appeal/Complaint dated : 02.05.2024

Information sought:

1. The Appellant filed an RTI application dated 13.12.2023 (online) seeking the following information:

*"My name is Abhijeet Singh resident of ***

2016. I a

majority and in the light of recent judgement in the case of "Yash Malhotra V/s CPIO, Income Tax Department, Ward No. 58/7/Room No. 213 Second Floor Vikas Bhawan, New Delhi-110002 (File No.

CIC/CCITD/A/2023/622483) passed by Central Information Commission, Baba Gangnath Marg, Munirka, New Delhi- 110067.

The Findings of the aforementioned case are as follows:

9. Taking into consideration the aforementioned analysis and the judgments of the Higher Courts, the Commission directs the respondent to inform the appellant about generic details of the net taxable income/gross income of her husband held and available with the Public Authority for the period 2017-2018, within a period of working days from the date of receipt of this order.

The copy of the Order is attached in Supporting Documents with this application.

In the light of Recent Order mentioned above I want to know the Generic details of the Net Taxable Income and Gross Income of my wife under reference. It is because there are several cases pending before District and Session Judge, Guna (M.P.) including Maintenance Case U/s 125 of Code of Criminal Procedure, 1973 under which my wife under reference wants Maintenance Allowances for herself despite the fact that she is having various sources of Income.

The question asked in the RTI are as follows:

*Question 1: Net Taxable Income and Gross Income of I
7Q for the Assessment Year 2020-21, 2021-22, 2022-23,
2023-24.*

Question 2: Total Amount Paid/Credited by the Various diductor's for the Assessment Year 2020-21, 2021-22, 2022-23, 2023-24 as per Form 26 AS/Annual Tax Statement."

2. The CPIO furnished a reply to the Appellant on 19.12.2023 stating as under:

"The applicant filed RTI application and requested to provide generic details of the net taxable income/gross income details of his wife Mrs. Swati Rajawat.

In this regard, this is to state that the information sought by you is having fiduciary relationship with the Income Tax Department. Further, no larger public interest is involved in disclosure of information. Hence, the disclosure of information is exempt u/s 8(1)(e) of RTI Act 2005.

In view of the above, the information sought by you cannot be provided. Therefore, the request of the applicant is hereby rejected and accordingly application made by applicant u/s 6(1) is disposed off."

3. Being dissatisfied, the Appellant filed a First Appeal dated 13.01.2024. The FAA vide its order dated 05.02.2024; held as under.

"After careful analysis of order dated-19-12-2023 passed by the CPIO, documents submitted by the appellant and as per the RTI Act, 2005, I made my decision which is as under:

a. The CPIO has passed his order mentioning the fact that the information sought by the applicant is having fiduciary relationship with the Income Tax Department. The information sought is not in "larger public interest" and therefore, cannot be provided u/s 8(1)(e) of the RTI Act, 2005.

b. The information sought by the appellant is not in the "Public Interest". The reliance is placed on the judgement of the Hon'ble Delhi High Court in the case of Shri Vijay Prakash vs. Union of India (W.P.(C) 803/2009) dated-01/07/2009 where it is observed in divorce case, "..... The petitioner has not been able to justify how such disclosure would be in "public Interest" the litigation is, pure and simple, a private one. The basic protection afforded by virtue of the exemption (from disclosure) enacted u/s 8(1)(j) cannot be lifted or disturbed...."

c. In view of the above, the order passed u/s 7(1) of the RTI Act, 2005 dated-19-12-2023 passed by the CPIO is upheld hereby and the information sought by the appellant cannot be provided u/s 8(1)(e) r.w.s. 11 of the RTI Act, 2005.

Moreover, as per data available with this office, the appellant's wife has not filed her ITR for the A.Yrs. 2019-20 to 2022-23. The information sought by the appellant is based on the ITRs of his wife. In absence of ITR for the required A.Yrs., the information sought by the appellant can not be provided.

The application made by the appellant is hereby disposed off accordingly."

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

Relevant Facts emerged during Hearing:

The following were present:-

Appellant: Absent

Respondent: Shri K R Meena, CPIO/ITO, appeared through video conference.

5. Proof of having served a copy of Second Appeal/Complaint on Respondent while filing the same in CIC on 02.05.2024 is not available on record. The Respondent confirmed non-service.

7. The Respondent while defending their case *inter alia* submitted that they had filed detailed written submissions dated 22.01.2026 disclosing relevant facts of the case and requested the Commission to place the same on record. The relevant paras of the written submission are reproduced as under:

"In response to the above, this is to submit that the applicant, vide RTI application dated 14/12/2023 had requested regarding the details of net taxable income and gross income of I for the A.Y. 2019-20, 2020-21, 2021-22, 2022-23 and 2023-24, in this regard, it is to submit that no ITR is found to be filed on the said PAN, therefore, no information is available in regard with net taxable income and gross total income in the case of

However, generic details regarding TDS on PAN- during the above cited years are found as under:-

1. A.Y. 2019-20- Nil

2. A.Y. 2020-21- Nil

3. A.Y. 2021-22-3385.95 against the amount of Rs. 451360.35

4. A.Y. 2022-23-8722.16 against the amount of Rs. 872214.70

5. A.Y. 2023-24-3380.10 against the amount of Rs. 337968.38"

Decision:

5. The Commission after advertent to the facts and circumstances of the case, hearing the Respondent and perusal of the records, notes that the Respondent has filed a written submission dated 22.01.2026 wherein they provided the available information to the Appellant. On a query from the Commission, the Respondent clarified that this is all the record they have on the subject. The Commission finds that reply is as per the provisions of the RTI Act and there is no scope for its intervention. However, a copy of the written submissions filed by the Respondent is not available on record as having been served upon the Appellant.

6. The Commission observes that principles of natural justice require that any written submissions placed on record by one party should be shared with the other party to enable them to effectively pursue their case. Accordingly, the Respondent is directed to provide a copy of the written submissions, as filed before the Commission, free of cost to the Appellant within one week from the date of receipt of this order.

7. The FAA to ensure compliance of this order.

The appeal is disposed of accordingly.

Sd/-

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

Authenticated true copy
(अभिप्रमाणित सत्यापित प्रति)

Sd/-

(S. Anantharaman)

Dy. Registrar

011- 26181927

Date