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## OFFICE OF THE PRINCIPAL CHIEF COMMISSIONER OF GST AND CENTRAL EXCISE TAMILNADU AND PUDUCHERRY ZONE

26/1,महात्मा गांधी मार्ग, नुंगम्बाक्कम, चेन्नै-600 034 26/1, Mahatma Gandhi Road, Nungambakkam, Chennai 600 034

सी सं /C.No.II/39/333/2019-CCA-RTI.APPEAL

दिनांक/Dated: 03/09/2019

## ORDER-IN-APPEAL NO. 06/2019-CCA-RTI(Appeals) (Order passed by Dr. K. Venkat Ram Reddy I.R.S., Additional Commissioner and First Appellate Authority)

- 1. This Order-in-Appeal is issued under Sub-Section (1) of Section 19 of the Right to Information Act, 2005.
- 2. An appeal against this order can be preferred to the Central Information Commission, 2<sup>nd</sup> Floor, 'B' Wing, August Kranti Bhawan, Bhikaji Cama Place, New Delhi 110 066, under Sub-Section(3) of Section 19 of the Right to Information Act, 2005.
- 3. An appeal against this order must be filed within 90 days from the date of receipt of this order.
- 4. For further information regarding procedure of appeals, please visit <a href="http://cic.gov.in">http://cic.gov.in</a>

Shri B. Ravikumar, New No. 116/4 (Old No. 65/4), Karaneeswarar Koil Street, Mylapore, Chennai – 600 004.

..... Appellant

Versus

The CPIO, Assistant Commissioner,
Office of the Principal Chief Commissioner of GST & Central Excise, Chennai Zone,
26/1, Mahatma Gandhi Road, Nungambakkam,
Chennai – 600 034.

..... Respondent

Sub: Right to Information Act, 2005 - Shri B. Ravi Kumar - Appeal against the information furnished by the CPIO, Assistant Commissioner, vide C.No.II/39/304/2019-CCA.RTI dated 17.06.2019 - Passing of Order by First Appellate Authority under RTI Act, 2005 - Reg.

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Shri B. Ravikumar, New No. 116/4 (Old No. 65/4), Karaneeswarar Koil Street, Mylapore, Chennai – 600 004 (hereinafter referred to as "the appellant") filed an appeal dated 30.07.2019 received in this office on 06.08.2019 under the Right to Information Act, 2005 (hereinafter referred to as "the RTI Act") against the reply given by the Central Public Information Officer, Office of the Principal Chief Commissioner of Central Excise, Chennai Zone, vide C.No.II/39/304/2019-CCA.RTI dated 17.06.2019.

- 2.1 The brief facts of the issue are that the appellant in his RTI application dated 29.05.2019 had sought the following information :
  - 1. What is the GST applicable for ongoing construction projects? (For buying new flats worth Rs. 1 Crore after 01.04.2019)
  - 2. For discrepancy in GST rates applicability, whom the public has to approach
  - 3. If the builder on collecting GST, whether the builder paid the GST to the Exchequer or not? How to find out?
  - 4. Though GST Council extended various benefits to the flat buyers, if the builder is not passing on the benefits to consumers, who is to be approached for availing GST benefits?
  - 5. If the builder still collects old GST, to whom the complaint has to be given? (As GST has been reduced from 12% to 5% for the buildings which were not issued with completion certificates)
  - 6. Who is the Public Grievance Officer for GST in Chennai?
- 2.2 The CPIO vide letter C.No. II/39/304/2019-CCA.RTI dated 17.06.2019 furnished reply in respect of the query mentioned in the said RTI application.
- 3.1 Aggrieved by the reply furnished by CPIO, the appellant filed an appeal dated 30.07.2019 before the First Appellate Authority under Section 19(1) of the RTI Act, 2005. The appellant stated that the CPIO has not provided the information sought for by him vide RTI Application dated 29.05.2019 and requested the First Appellate Authority to provide the information sought for by him.
- 3.2 The appellant requested the First Appellate Authority to pass OIA to provide him information as per his RTI application.

## DISCUSSIONS & FINDINGS

- 4. I have carefully gone through the RTI application, reply given by CPIO and appeal filed by the applicant.
- The appellant vide RTI application dated 29.05.2019 had sought information regarding the GST rates applicability details for ongoing construction projects. The CPIO vide reply letter C.No. II/39/304/2019-CCA-RTI dated 17.06.2019 informed the appellant that the information requested for regarding the GST tax rates in respect of Point No. 1 may be accessed through the link <a href="http://www.cbec.gov.in/htdocs-cbec/gst/index">http://www.cbec.gov.in/htdocs-cbec/gst/index</a> and also informed that the Government of India has developed a rate

app for both iphones and android (which can be downloaded) and tax rates can be easily obtained from the apps. With respect to Point No. 2 to 6, CPIO has informed the appellant that the questions raised vide Point No. 2 to 6 do not specify the details like name of the builder, location etc. and that the appropriate authority to approach in case of discrepancies in GST rates etc. is the concerned jurisdictional GST Authority (Central/State as the case may be).

- 6. As regards to the Appellant's contention on reply to Point No. 1 that CPIO had simply asked him to refer the website and that the appellant wanted a direct written reply, it is pertinent to mention here that the Hon'ble CIC in their order dated 02.05.2014 in case no. CIC/BS/A/2013/000794/5035 by relying upon the decision dated 01.06.2012 of the Hon'ble High Court of Delhi in W.P.(C) 11271/2009 (Registrar of Companies & Or vs. Dharmendra Kumar Garg &Ors) have observed that once an information is put on internet or is available in public domain, it cannot be said to be 'held' or under the control of the public authority and thus would cease to be an information accessible under the RTI Act. Therefore, in this regard, as reply to Point No. 1 was already provided through the link to access the information which was put on the public domain, there is no justification in the grievance of the appellant.
  - 7. With respect to Point No. 2 & 3 in the appeal, it is observed that there is no clear grievance mentioned by the appellant. Further, it is informed that, since CPIO had already replied to the appellant to approach the concerned jurisdictional GST Authority for Point No. 2 to 6, there is no justification in the grievance of the appellant.
  - 8. In view of the above, I proceed to pass the following order.

## ORDER

(i) I hold that the information furnished by the CPIO is sufficient and proper and there is no justification in the grievance of the appellant on the same. Hence, I reject the appeal as not maintainable under Right to Information Act, 2005.

(Dr. K. VENKAT RAM REDDY)
ADDITIONAL COMMISSIONER
FIRST APPELLATE AUTHORITY

To **Shri B. Ravikumar,** New No. 116/4 (Old No. 65/4), Karaneeswarar Koil Street, Mylapore, Chennai – 600 004.

[By Speedpost with A/D]

Copy to: The CPIO, Assistant Commissioner, Office of the Principal Chief Commissioner of Central Excise, Chennai Zone.