

## ORDER-IN-APPEAL NO. 03/2022-CCA-RTI(Appeals) (Order passed by T.G. Venkatesh 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, CIC Bhawan, Baba GangnathMarg, Munirka, New Delhi – 110 067, 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 http://cic.gov.in

Shri Abdul Rahman A 27-A, Behind Jems School, Kottai Pudur, South Ukkadam, Coimbatore - 641001

..... 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 – 600034.

..... Respondent

 Sub: Right to Information Act, 2005 – Shri Abdul Rahman A – Appeal against the information furnished by the CPIO, Assistant Commissioner, vide File No. GCCO/II/39/OTH/152/2021-CCAESTT-O/o Pr CC-CGST-ZONE-CHENNAI dated 31.01.2021 – Passing of Order by First Appellate Authority under RTI Act, 2005 – Reg.

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Shri Abdul Rahman A, 27-A, Behind Jems School, Kottai Pudur, South Ukkadam, Coimbatore - 641001 (hereinafter referred to as "the appellant") filed an appeal dated 03.02.2022 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 File No. GCCO/11/39/OTH/152/2021-CCAESTT-O/oPr CC-CGST-ZONE-CHENNAI 1/547002/2022 dated 31.01.2022.

2.1 The brief facts of the issue are that the appellant in his online RTI application dated 27.01.2022 had sought the following information:

The list of GSTR – 1 and GSTR-2B which have been filed by Mubarak & Co. (GSTIN No. 33AWNPN1700B1Z4) for the period from 01.07.2017 to 25.01.2022 and by Ifsha Rubber & Co. (GSTIN No. 33CTEPA5235Q1ZL) for the period from 03.10.2019 to 25.01.2022.

2.2 The CPIO vide letter File No. GCCO/11/39/OTH/152/2021-CCAESTT-O/o Pr CC-CGST-ZONE-CHENNAI 1/547002/2022 dated 31.01.2022 furnished reply to the said RTI application.

3.1 Aggrieved by the reply furnished by CPIO, the appellant filed an appeal dated 03.02.2022 before the First Appellate Authority under Section 19(1) of the RTI Act, 2005 and stated that CPIO has provided incomplete, misleading or false information.

3.2 The appellant requested the First Appellate Authority 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.

5. The appellant vide RTI application dated 27.01.2022 had sought information regarding GSTR – 1 and GSTR-2B Statements which have been filed by M/s Mubarak & Co. (GSTIN No. 33AWNPN1700B1Z4) for the period from 01.07.2017 to 25.01.2022 and by M/s Ifsha Rubber & Co. (GSTIN No. 33CTEPA5235Q1ZL) for the period from 03.10.2019 to 25.01.2022. The Appellant was informed by the CPIO vide reply File No. GCCO/11/39/OTH/152/2021-CCAESTT-O/oPrCC-CGST-ZONE-CHENNAI1/547002/2022 dated 31.01.2022 that the taxpayers are being administered by the State Authorities and that the appropriate State Authorities may be approached for the information.

6. The Appellant vide his Appeal dated 03.02.2022 has stated that GST is being handled by the Central Government and the GST Website is also being handled by the Central Government and that the GST details sought for vide his RTI Application may be provided. In this regard, it is informed that the administrative control of the GST taxpayers vest with both the State and Central Governments. The division of the taxpayers in each State shall be done by computer at the State level based on stratified random sampling and could also take into account the geographical location and type of taxpayers. In this instant case both taxpayers mentioned in your RTI Application are being administered by the State Government.

7. From the data available in the GST Web-site (www.gst.gov.in), it is informed that the administrative office of M/s Mubarak & Co. (GSTIN No. 33AWNPN1700B1Z4) is Division – Coimbatore, Zone – Coimbatore – I and Circle – Podanur and for M/s Ifsha Rubber & Co. (GSTIN No. 33CTEPA5235Q1ZL), the administrative office is Division – Coimbatore, Zone – Coimbatore – I and Circle – Kuniyamuthur. Hence, the appropriate State Authorities may be approached for the information.

8. In view of the above, I proceed to pass the following order.

## <u>order</u>

(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.

(T.G. VENKATESH) ADDITIONAL COMMISSIONER FIRST APPELLATE AUTHORITY

Copy to:

Shri Abdul Rahman A 27-A, Behind Jems School, Kottai Pudur, South Ukkadam, Coimbatore - 641001

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