





केन्द्रीयकरआयुक्तकाकार्यालय
OFFICE OF THE COMMISSIONER OF CENTRAL TAX
रंगा रेड्डी जीएसटी आयुक्तालय, जी एस टी भवन, घ सं. 1-98/7/43, वी आई पी हिल्स, जय हिन्द एन्क्लेव, माधापुर, हैदराबाद-500081
RANGA REDDY GST COMMISSIONERATE, GST BHAVAN
H.NO. 1-98/7/43, VIP HILLS, JAIHIND ENCLAVE, MADHAPUR, HYDERABAD-500081
Phone No. 040 - 24760795 E-mail:cgst.rrcommr@gov.in



Date: As approved

प्रस्तावना P R E A M B L E

सूचना का अधिकार अधिनियम, 2005 की धारा 19(3) के अंतर्गत, यदि आवेदक इस आदेश से प्रभावित हैं, तो वे पहले अपीलीय प्राधिकरण के निर्णय की प्राप्ति की तारीख से नब्बे (90) दिनों के भीतर मुख्य सूचना आयुक्त, केंद्रीय सूचना आयोग, CIC भवन, बाबा गंगनाथ मार्ग, मुनीरका, नई दिल्ली, 110067 के समक्ष अपील कर सकते हैं- ई-मेल है: fdesk-cic@gov.in.

Under Section 19(3) of the Right to Information Act, 2005, the appellant, if aggrieved by this order, can prefer an appeal within ninety (90) days from the date of receipt of the decision of the first appellate authority, before the Chief Information Commissioner, Central Information Commission, CIC Bhavan, Baba Gangnath Marg, Munirka, New Delhi, 110067-email is: fdesk-cic@gov.in

आदेश सं: RTI ORDER-IN-APPEAL No.07/2025-RTI DATED 31.01.2026

(केंद्रीय कर के अतिरिक्त आयुक्त, (नामित प्रथम अपीलीय प्राधिकारी), केंद्रीय कर आयुक्त कार्यालय, रंगारेड्डी जीएसटी आयुक्तालय, रंगारेड्डी जीएसटी आयुक्तालय, वीआईपी हिल्स, जयहिंद एन्क्लेव, माधापुर, हैदराबाद-500081 द्वारा पारित आदेश)

(Order Passed by the Shri. Shiv Narayan, Additional Commissioner of Central Tax, (Designated First Appellate Authority), Office of the Commissioner of Central Tax, Rangareddy GST Commissionerate, Rangareddy GST Commissionerate, VIP Hills, Jaihind Enclave, Madhapur, Hyderabad-500081)

Sub: - RTI Act, 2005 - Appeal dated 04.03.2026 filed by Ms. Adithi Reddy Solipuram - Reg.

Appellant: Ms. Adithi Reddy Solipuram, 5-9-163, 5th floor, Hastigiri Chapel Road, Opp: Methodist Church, Nampally, Hyderabad.

Respondent: Shri. D S S Subramanyam, The CPIO/Assistant Commissioner of Central Tax, Shamshabad Division, Rangareddy GST Commissionerate, Hyderabad-500081.

Facts of the Case:

The appellant, Ms. Adithi Reddy Solipuram, has sought the following information under the RTI Act, 2005 vide RTI application bearing CECHZ/R/E/26/00009 dated 31.01.2026 filed through online RTI portal.

2. The appellant vide her RTI application had requested information with respect to the following points:

The Appellant submits that the Order-in-Original (OIO) No. 19/2021-ADJN(ST) DC dated 17.03.2021 stating that a Show Cause Notice demanding an amount of Rs.30,52,482/- was issued to M/s. Santhoshi Logistics Services. However, according to the appellant, the company was not aware of having received any such notice. The only Show Cause Notice stated to have been received by the company was SCN No. 015/2020 dated 18.06.2020 involving an amount of Rs.14,38,414/-. Hence, the appellant requested the following information:

- a. A certified copy of the Show Cause Notice referred to in para 8 of the OIO (for Rs.30,52,482/-).
- b. Date, mode, and proof of service of the said Show Cause Notice for Rs.30,52,482/-to the Company.
- c. Copies of any records or acknowledgments showing service of the notice for Rs.30,52,482/-.

3. In this connection, the CPIO/Assistant Commissioner of Central Tax, Shamshabad Division, Rangareddy GST Commissionerate, vide Order No. 77/2025-26 dated 06.02.2026, rejected the RTI application stating that the information sought is exempted from disclosure under RTI Act under Section 8 (1) (j) of RTI Act, 2005.

4. Subsequently, the applicant has filed a first appeal, vide RTI Appeal Reg No. CECHZ/A/E/26/00010 dated 04/03/2026, before the Additional Commissioner, Central Tax, Rangareddy GST Commissionerate, Hyderabad (the designated First Appellate Authority), under the provisions of Section 19(1) of the RTI Act, 2005.

5. The appellant vide her first appeal application dated 04.03.2026, has preferred an appeal before the appellate authority on the following grounds of appeal:

- i. The Appellant submitted that Santhoshi Logistics Services (Company) received OIO No. 19/2021 ADJN(ST) DC dated 17.03.2021, wherein it is stated that a SCN demanding Rs.30,52,482/- had been issued to the Company. However, according to the appellant, the company has never received any such SCN. The appellant stated that the only SCN ever received by the Company is SCN No. 015/2020 dated 18.06.2020 for an amount of Rs.14,38,414/-.
- ii. The appellant further submitted that in order to obtain clarity, the Appellant who is duly authorised by the Company to file RTIs and receive information filed the present RTI request seeking information related to the alleged SCN issued to the Company. Despite enclosing a No Objection Certificate/Authorisation issued by the Company to obtain documents/information for them, the application was rejected stating that the information sought “does not appear to be covered within the ambit of ‘public interest’”.
- iii. The Appellant submits that this rejection is incorrect. The information sought pertains exclusively to the Company, which has expressly authorised the Appellant through an NOC (already submitted and again enclosed with this Appeal). Therefore, disclosure cannot be denied on the ground of lack of public interest, as the information pertains solely to the Company which has itself consented.

6. In this regard, the Appellant places reliance on the following decisions:

6.1 Subhash Chander Sharma vs. CPIO, Syndicate Bank, 2009 SCC Online CIC 14014: In this case, the Appellant requested for certain documents of a deceased person and the RTI was rejected under Section 8(1)(j). The Court held that if the Appellant produces a certificate from a competent authority to be the legal heir of the deceased account holder, then the CPIO shall provide the information within 10 working days.

6.2 Mrangoori Devi Meena Fd Po C Mkt Delhi North Delhi v. CBDT, Case No. CIC/RM/A/2014/004299/BS/9736, decision dated 12.02.2016 : In this case, the Commission even allowed disclosure of information pertaining to a third-party assessee as the information is needed by her to defend herself against the income tax department.

6.3 Kunwar Harshbardhan Singh Arya vs. CPIO Indian Bank, 2025 SCC Online CIC 317: The appellant sought details of a trust's bank account, but the bank denied access since he was not listed as an authorised signatory in their records. The CIC directed the CPIO to obtain consent from the actual authorized signatory and accordingly provide information.

7. Hence, the appellant has requested the First Appellate Authority to set aside the decision of the CPIO and direct the CPIO to provide the following information:

- a. Certified copy of the Show Cause Notice referred to in para 8 of the Order-in-Original (for Rs.30,52,482/-).
- b. Date, mode and proof of service of the said Show Cause Notice upon the Company.
- c. Copies of records or acknowledgements evidencing service of the said notice.

FINDINGS:

8. I have carefully gone through the RTI request, grounds of appeal and the case records pertaining to the RTI application. The appellant claims in her appeal that the CPIO has denied disclosure by stating that the information sought is exempted under the RTI Act under Section 8 (1) (j) of RTI Act. Accordingly, the matter has been examined with reference to the provisions of the RTI Act, 2005 and the submissions made by the appellant in the appeal memorandum.

9. The Appellant had sought the information with respect to certain notices allegedly issued and orders passed in the case of M/s. Santhoshi Logistics Services. The information requested includes a certified copy of the Show Cause Notice referred to in the Order-in-Original, along with details relating to the service of the said notice upon the company.

10. The appellant claims that she has produced a No objection certificate from M/s. Santoshi Logistics Services and therefore contends that she is entitled to obtain the information sought and also cited certain case laws in support of her contention.

11. However, a careful perusal of the purported authorization indicates the following

11.1 The Heading is "To WHOMSOEVER IT MAY CONCERN". So, the authorization is not addressed to the CPIO, Shamshabad Division. Therefore, the contention of the appellant that she was authorized to obtain information from CPIO, Shamshabad is factually incorrect and liable to be set aside.

11.2 The Second paragraph of the purported NOC indicates "Application for information, Right to Information Cell Central GST

Commissionerate". However, it does not indicate which CGST Commissionerate. It is definitely not indicating Shamshabad Division.

11.3 It is a settled law that only a specific authorization can empower a third party to perform a specific act before a specific authority.

11.4 In all the case laws cited by the appellant, the parties themselves are the RTI applicants and the applications were not filed through third party authorization.

11.5 There are no specific provisions in the RTI Act 2005 to obtain information through a third party.

12. Hence, I find that the information sought by the appellant pertains to records relating to a third-party entity, namely M/s. Santhoshi Logistics Services, and the appellant has not produced a valid and specific authorization addressed to the concerned public authority to establish her entitlement to obtain such information and therefore the information sought attracts the exemptions provided under Sections 8(1)(j) of the RTI Act, 2005, as the disclosure of such information would amount to disclosure of personal information relating to a third party and no larger public interest has been established by the appellant warranting such disclosure

13. In view of the above discussion and after careful consideration of the records available, I find no infirmity in the decision of the CPIO in denying the requested information under Section 8(1)(j) of the RTI Act, 2005.

In view of the above discussion, the following order is passed.

FINAL DECISION

Accordingly, the RTI Appeal is disposed of.

**Digitally signed by
Shiv Narayan
Date: 13-03-2026
17:16:03**

(SHIV NARAYAN)
ADDITIONAL COMMISSIONER
(FIRST APPELLATE AUTHORITY)

To

Ms. Adithi Reddy Solipuram, 5-9-163, 5th floor, Hastigiri Chapel Road, Opp: Methodist Church, Nampally, Hyderabad.