





**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](mailto: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](mailto:fdesk-cic@gov.in)

**आदेश सं: RTI ORDER-IN-APPEAL No.05/2025-RTI DATED 16.12.2025**

(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 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 09.02.2026 filed by Shri. Ahmed Mohammed - Reg.**

**Appellant:** Shri. Ahmed Mohammed, Plot No. CDL 3, TSIIC, Kothur Industrial Area, Kothur Village & Mandal, Ranga Reddy District, Telangana, Pin: 509228.

**Respondent:** Shri. D Subhash, The CPIO/Assistant Commissioner of Central Tax, Rangareddy GST Commissionerate, Hyderabad-500081.

**Facts of the Case:**

The appellant, Shri. Ahmed Mohammed, has sought following information under the RTI Act, 2005 vide his RTI application, bearing Reg No. CECHZ/R/E/25/00166 dated 16.12.2025 filed through online. Vide the said application, the applicant sought the following information pertaining to the M/s. RR Metal Industries:

- i. Copy of authorization in Form GST INS-01, whether one or more granted on the files, containing 'reasons to believe' recorded prior to investigation under section 67 of Central GST and Telangana GST Act leading up to the issuance of this single show cause notice No. 84/2025-26-Adjn.(ADC)-GST for the Disputed Tax Periods FY 2022-23, FY 2023-24, FY 2024-25 & FY 2025-26 (Apr 2025).
  - ii. Copy of order sheet notings taken on record prior to grant of authorization in respect of F.No.: GEXCOM/AE/INV/GST/1035/2024-AE-O/o. COMMR-CGST-RANGAREDDY and O.R No:102/2025 by the Proper Officer for conducting inspection under Section 67(1) of the Central GST and Telangana GST Act for the Disputed Tax Periods FY 2022-23, FY 2023-24, FY 2024-25 & FY 2025-26 (Apr2025).
2. In this connection, the CPIO/Assistant Commissioner of Central Tax, Hqrs, Rangareddy GST Commissionerate vide Order No. 120/2025 dated 13.01.2026 has furnished the following information:

**Reply to Point (i):** Copy of authorization in Form GST INS-01 – Authorisation for Search (Form GST INS-01) – 2 No's was issued by Proper Officer for Search at Principal Place of Business and Additional Place of Business along with reasons to believe recorded in the authorisation's issued. Copies of Authorisation for Search are enclosed.

**Reply to Point (ii):** The information sought is denied as the disclosure of same would impede the process of investigation or apprehension or prosecution of offenders. Hence, the same is exempt under Section 8(1)(h) of the RTI Act, 2005. No larger public interest has been established by the applicant to warrant disclosure. Accordingly, the information is denied.

3. Subsequently, the applicant has filed an Appeal, vide his RTI Appeal dated 09/02/2026, 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.

4. The appellant vide his first appeal application dated 09.02.2026, has preferred an appeal before the appellate authority on the following grounds of appeal:

- i. Reply provided is contrary to the mandate of ensuring transparency under the Act. For this reason, the information requested either be provided or a response be provided that there is not such record in existence. Merely stating "information sought by you is barred from disclosure under section 8(1)(h) of the RTI Act" amounts to evasive response. This is illegal and contrary to law.
- ii. Reply provided is contrary to the fact that Form INS1 is an authorization letter provided by the Proper Officer, not below the rank of Joint Commissioner who has specific reasons to believe that there is any 'Evasion of tax' which must be disclosed to the Registered person as clarified in Instruction no. 1/2020- 21 (GST-Inv) dated 2 Feb 2021. And the Order sheet notings which are the important documents to be relied upon and considered while conducting a fair trial. Therefore, the information sought is not barred from disclosure as mentioned in the response given by the CPIO.
- iii. Reply provided is 'vague' as the CPIO has asserted that "Information is barred from disclosure" specifying certain clauses of section 8 of the RTI Act and without justifying how that applies to the present case. Hence, it is the duty of CPIO to provide a definitive reply to the question "Provide a copy of the authorization in Form INSI issued under Central GST Act." and "Order sheet notings taken on record prior to grant of authorization".
- iv. The CPIO has merely chosen not to disclose the information by responding to the query as "information sought by you is barred from disclosure under section 8(1)(h) of the RTI Act which is contrary to transparency mandated under RTI Act. Either information requested, if available, must be provided or stated clearly that 'there is no record in existence'.
- v. The information requested is pertaining to the search and seizure operations performed in the premises of the Appellant and requested records are very much in connections with the proceedings initiated.
- vi. It is the duty of the CPIO to substantiate as to how the requested information is not made available to the RTI applicant.
- vii. Hence, requested the CPIO to reconsider and provide him the copy of authorization.

5. In conclusion, the appellant is seeking reconsideration and requested to provide the copy of authorization.

**FINDINGS:**

6. I have carefully gone through the RTI request, grounds of appeal and the case records pertaining to the RTI application. The appellant claims in his appeal that the CPIO has merely chosen not to disclose the information by responding to the query as "information sought is barred from disclosure under section 8(1)(h) of the RTI Act which is contrary to transparency mandated under RTI Act.

Section 8(1)(h) of RTI Act, 2005 is reproduced herein below:

*(8). Exemption from disclosure of information-(1) notwithstanding anything contained in this Act, there shall be no obligation to give any citizen, -*

*(h) information which would impede the process of investigation or apprehension or prosecution of offenders;*

7. The appellant is seeking the information which relates to internal file notings, intelligence inputs, and departmental deliberations recorded prior to issuance of search authorization. Such records form part of the confidential investigation process undertaken by the department. Note sheet preceding the grant of search authorization contains sensitive information including intelligence inputs, analysis of evidence, sources of information, and internal assessment made by officers while deciding upon enforcement action.

8. Disclosure of such internal records would reveal the manner in which intelligence inputs are generated, evaluated, and acted upon by the department and may compromise the effectiveness of enforcement mechanisms. Therefore, the information sought squarely falls within the exemptions provided under Section 8(1)(h) of the Right to Information Act, 2005 as disclosure would impede the process of investigation or apprehensions or prosecution of offenders and enforcement of law.

9. In the present case, the CPIO has furnished the authorization in Form GST INS-01 as sought under Point (i). The denial pertains only to the internal order sheet notings under Point (ii), which are intrinsically connected with investigative proceedings.

10. In view of the above statutory provisions and the nature of the information sought, I am of the considered opinion that the denial under Section 8(1)(h) of the RTI Act, 2005 is justified and legally sustainable.

11. In light of the foregoing discussion and findings, the decision of the CPIO to deny disclosure of information sought under Point (ii) of the RTI application by invoking Section 8(1)(h) of the RTI Act, 2005 is hereby upheld.

**FINAL DECISION**

Accordingly, the RTI Appeal is disposed of.

**Digitally signed by  
Shiv Narayan  
Date: 06-03-2026  
17:53:17**

(SHIV NARAYAN)

ADDITIONAL COMMISSIONER  
(FIRST APPELLATE AUTHORITY)

To

Shri. Ahmed Mohammed, Plot No. CDL 3, TSIIC, Kothur Industrial Area,  
Kothur Village & Mandal, Ranga Reddy District, Telangana, Pin: 509228.

Copy to

The CPIO/Assistant Commissioner of Central Tax, Rangareddy GST  
Commissionerate, Hyderabad.