



केन्द्रीयकर आयुक्त कार्यालय

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

F.No. GEXCOM/RTI/First Appeal/2025-26/Tech(PF)-I
DIN-20250856YQ000000E2EC

Date: 07.08.2025

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 है, तो वे पहले अपीलीय प्राधिकरण के निर्णय की प्राप्ति की तारीख से नब्बे (90) दिनों के भीतर मुख्य सूचना आयुक्त, केन्द्रीय 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. 01/2025-RTI DATED 28.05.2025

(केन्द्रीय कर के अतिरिक्त आयुक्त, (नामित प्रथम अपीलीय प्राधिकारी), केन्द्रीय 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 03.07.2025 filed by Shri. M Venkat Reddy, Advocate received in this office on 10.07.2025
- Reg.

Appellant: Shri. M Venkat Reddy, Advocate, H. No.3-7—64/15/1, Sai Sathagiri Colony, Mansurabad, L.B. Nagar, Rangareddy Distribution, Hyderabad, Telangana, Pin: 500068

Respondent: Shri. Rajkumar M Jaiswal, The CPIO/Assistant Commissioner of Central Tax, Nagole GST Division, Rangareddy GST Commissionerate, Hyderabad-500081.

Facts of the Case:

The appellant, Shri. M Venkat Reddy, has sought certain information under the RTI Act, 2005 vide his RTI application dated 28.05.2025 along with continuation letters dated 30.05.2025 and 13.06.2025 filed through Post. Vide the said application, the applicant sought the following information:

"GST payment details/particulars, GSTR-3B and GSTR-1 filing details from the year 2018 to FY 2025-26 (tax period-April, Date of Filing 20.05.2025 of M/s

Divya Deep Constructions, GSTIN: 36AARFD6994R1Z3, Plot No. 29 W/P, Flat No.302, Raghavendra Residency, Krishi Nagar, Bandlaguda, Medchal malkajgiri, Telangana, 500068."

2. The CPIO / Assistant Commissioner, Nagole GST Division, Rangareddy GST Commissionerate, Hyderabad, has provided the reply to the aforesaid RTI application, vide **Order in F.No V/21/01/Central Tax/RTI/2025-26 dated 24.06.2025** that the information / details sought by the applicant is personal information and cannot be disclosed, as such the information is exempted from disclosure under Section 8(1)(j) of RTI Act, 2005. Additionally, it was submitted that the information is protected from disclosure under **Section 158(1) of the Central Goods and Services Tax (CGST) Act, 2017**, which prohibits disclosure of any particulars furnished in returns, accounts, statements, or documents, except under limited circumstances provided therein.

3. Consequently, the applicant has filed Appeal, vide his RTI Appeal dated 03/07/2025, 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. In the appeal, the appellant alleged that the said company, M/s Divya Deep Constructions, was involved in illegal activities including tax evasion by misrepresenting the construction status of flats to avoid GST liability post-issuance of the Occupancy Certificate. The appellant contended that the disclosure of information would serve the larger public interest and expose alleged tax evasion.

5. The appellant vide his first appeal application dated 03.07.2025 received in this office on 10.07.2025, has preferred an appeal before the appellate authority by stating the following:

6. The appellant has alleged that *Divya Deep Constructions / Builders*, holding GST No. **36AARFD6994R1Z3**, represented by partners Mr. Venkata Ranga Reddy and Mr. Katukuri Parne Karunakar Reddy, had undertaken the development and construction of a residential apartment project titled *Divya Deep Homes*, comprising 10 flats. These flats, according to the appellant, were sold by the managing partners Mr. K. Venkata Ranga Reddy and Mr. Kancharla Ramesh Reddy.

7. The appellant contends that the said managing partners obtained an Occupancy Certificate (OC) for the above-mentioned apartment through Proceedings No. **2168/GHMC/LBN/2023-OC**, dated 30.06.2023. It has been alleged that the OC was secured with the intent to evade the applicable GST on the said flats. Furthermore, it is stated that despite obtaining the OC, the flats were sold post 04.08.2023 under the pretext of being "semi-finished", in alleged collusion with the concerned registering authorities/officers.

8. The appellant further submits that photographs attached to the sale documents depict a fully completed apartment, which contradicts the claim of the flats being semi-finished. It is alleged that this misrepresentation was made with the intention to circumvent GST liabilities and other government taxes, which constitutes a violation of applicable rules under the GST Act, GHMC regulations, and Sections 8 and 9 of the *Telangana State Building Permission Approval & Self-Certification System (TS-bPASS) Act, 2020*.

9. Additionally, the appellant has cited information from the official website of the builder (www.divyadeepconstructions.in), claiming that the company has executed multiple residential projects, including *KMR Heights at ECIL X Road*, *Divya Deep's MSR Arcade*, *Dwaraka Homes*, *Sri Balaji Residency*, *Raghavendra Residency*, *Divya Deep Kuteer I, II, III & IV*, and *Divya Deep's Jewels* at Kamala Nagar, Vanasthalipuram, Hyderabad.

10. In conclusion, the appellant submits that the alleged actions of the developers amount to tax evasion and are not only unlawful and arbitrary but also contrary to the procedures and regulations prescribed by the concerned government authorities. The appellant urges that, in view of the larger public interest, disclosure of relevant information on this matter is justified and necessary.

FINDINGS:

A. I have considered the RTI request, grounds of appeal and the case records pertaining to the RTI application. I have gone through the orders passed by the CPIO. The appellant claims in his appeal that the taxpayer is involved in illegal activities and evading GST and other taxes.

Section 8(1)(d) 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,-

(d) information including commercial confidence, trade secrets or intellectual property, the disclosure of which would harm the competitive position of a third party, unless the competent authority is satisfied that larger public interest warrants the disclosure of such information;

The GST payment details include details of commercial confidence of a 3rd party, which may not be disclosed u/s 8(1)(d) of RTI Act.

B. Also, Section 158(1) of CGST Act, 2017 is reproduced herein below:

158:- Disclosure of information by a public servant.-


(1) All particulars contained in any statement made, return furnished of accounts or documents produced in accordance with this Act, or in any record of evidence given in the course of any proceedings under this Act (other than proceedings before a criminal court), or in any record of any proceedings under this Act shall, save as provided in sub section (3), not be disclosed.

It is pertinent to mention here that the information requested in RTI application appears to be more of a tax evasion complaint which can be taken up with the concerned wing of the department.

In the view of the above, I find that "GST payment details/particulars, GSTR-3B and GSTR-1 filing details from the year 2018 to FY 2025-26 of M/s Divya Deep Constructions, GSTIN: 36AARFD6994R1Z3" cannot be disclosed as the information held by the Public Authority falls within the scope of Section 8(1)(d) of the RTI Act 2005 and Section 158(1) of CGST Act, 2017. In view of the above discussion, the following order is passed.

FINAL DECISION

Accordingly, the appeal filed by the applicant is rejected


(A DEEPTHI REDDY)
ADDITIONAL COMMISSIONER
(FIRST APPELLATE AUTHORITY)

To

Shri. M Venkat Reddy, Advocate, H. No.3-7—64/15/1, Sai Sathagiri Colony,
Mansurabad, L.B. Nagar, Rangareddy Distribution, Hyderabad, Telangana, Pin:
500068.

Copy to

The CPIO/Assistant Commissioner of Central Tax, Nagole GST Division, Ranga
Reddy GST Commissionerate.