





**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.06/2025-RTI DATED 03.02.2026**

(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 18.02.2026 filed by Shri. Vijay Raghavan Ranganathan - Reg.**

**Appellant:** Shri. Vijay Raghavan Ranganathan, 12-13-1152/5, Street No.11 Tarnaka, Secunderabad, Hyderabad.

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

**Facts of the Case:**

The appellant had filed various CPGRAMS representations raising multiple complaints concerning alleged large-scale GST fraud committed by the Directors and Authorised Persons of M/s Kousalya Enterprises Pvt. Ltd. (GSTIN: 36AAGCK0498P1ZU). Replies were furnished to the complainant through the CPGRAMS portal.

2. However, the appellant vide his RTI application dated CECHZ/R/T/26/00112 dated 03/02/2026 had sought information on the following complaints

- a) 25/02/2022 CPGRAMS CBOEC/E/2022/01251,
- b) 30/05/2025 CPGRAMS CBOEC/E/2025/0003614,
- c) 14/07/2025 (email 08/07/2025, RPost RN138169220IN delivered 18/07/2025),
- d) 06/08/2025 (addendum),
- e) 07/10/2025 (CA R. Kumbakonam) with bank statements alleging suppression of turnover, non-reporting of advances, ineligible ITC, non-filing of GSTR 9/9A, non-payment under RCM, non-maintenance of records, offences under Sections 89, 122, 132, 137 CGST Act.

The specific information sought through the RTI application are

- i. Action Taken Reports, file notings and internal movement on each complaint.
- ii. Whether any enquiry/audit/inspection/investigation initiated, status, officer names/designations.
- iii. Copies of any notices/orders (SCN, demand, assessment, prosecution approvals) issued (redact third party sensitive data).
- iv. Whether proceedings under Section 89 (director liability) or Section 132 (penalty/prosecution) initiated, status.
- v. If no action, certified reasons for delay and names/designations of officers responsible.

3. In this connection, the CPIO/Assistant Commissioner of Central Tax, Hqrs, Rangareddy GST Commissionerate vide Order No. 133/2025 dated 17.02.2026 has furnished a reply stating that the information sought is exempted from disclosure under RTI Act under Section 8(1) e, 8 (1) (j) and 8 (1) (h) of RTI Act.

4. Subsequently, the applicant has filed an appeal, vide his RTI Appeal dated 18/02/2026, 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.

5. 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. SECTION 8(1)(h): A BLANKET ASSERTION WITHOUT JURISDICTIONAL FACTS**

The CPIO invokes Section 8(1)(h) on the vague assertion that disclosure “*may impede the process of investigation*”.

This invocation is jurisdictionally defective.

**A. No Investigation Identified**

The impugned order:

- Does not disclose whether any investigation exists,
- Does not identify its nature, scope, or stage,
- Does not demonstrate any causal nexus between disclosure and impediment.

This is fatal.

The law is settled that Section 8(1)(h) is not a *carte blanche*.

**Authoritative Position**

- *Bhagat Singh v. CIC (Delhi High Court) The authority must show how disclosure would impede the investigation; mere pendency is insufficient.*
- *Subhash Chandra Agrawal v. DRI (CIC/LS/A/2010/000G54) Status of investigation is not exempt unless actual impediment is demonstrated.*

The impugned order does neither.

A speculative “*may impede*” is legally meaningless.

**II. SECTION 8(1)(e): A MISCONCEIVED AND INAPPLICABLE EXEMPTION**

The invocation of Section 8(1)(e) is wholly misconceived.

**A. No Fiduciary Relationship Exists**

Information relating to:

- Action taken on statutory complaints,
- Internal processing of enforcement duties,
- Exercise of coercive powers under tax law,

cannot, by any stretch, be fiduciary.

The GST Department does not hold investigation records in trust for tax evaders.

**Settled Law**

- *CBSE v. Aditya Bandopadhyay (Supreme Court) Fiduciary relationship exists only where information is held for the benefit of another.*

The impugned order does not even attempt to identify the alleged beneficiary. The exemption is invoked ritualistically, not legally.

### **III. SECTION 8(1)(j): A PATENTLY ERRONEOUS APPLICATION**

The RTI application seeks:

- Action Taken Reports,
- Status of proceedings,
- Copies of statutory notices/orders (with redaction if required). These are institutional acts, not personal information.

Judicial Position

- *Girish Ramchandra Deshpande v. CIC (Supreme Court) Personal information must relate to private life.*
- *Rakesh Kumar Gupta v. IT Department (CIC/DS/A/2012/000G06) Tax notices and orders are disclosable.*

Further, Section 10 (severability) has been conspicuously ignored, rendering the rejection per se illegal.

### **IV. TOTAL FAILURE TO APPLY SECTION 8(2): OVERRIDING PUBLIC INTEREST**

The impugned order baldly asserts absence of public interest without analysis. This is untenable.

The complaints concern:

- Multi-crore GST evasion,
- Repeated statutory defaults,
- Systemic loss to the public exchequer.

Public interest is self-evident.

#### **Legal Position**

- *Union of India v. CIC (Delhi High Court) Transparency in enforcement of tax laws is inherently in public interest.*

The failure to consider Section 8(2) vitiates the entire order.

### **V. SPECIAL STANDING OF THE APPELLANT AS ORIGINAL COMPLAINANT**

The Appellant is not a stranger seeking third-party information. He is:

- The original complainant,
- Who furnished primary documentary evidence,
- Triggering departmental consideration.

CIC Position

- *P.P. Kapoor v. EPFO (CIC/OK/A/2006/00163) Complainants are entitled to know action taken on their complaints.*

Denying ATRs to the complainant defeats accountability and encourages institutional opacity.

## **VI. A NON-SPEAKING, TEMPLATE-BASED ORDER – VIOLATION OF NATURAL JUSTICE**

The impugned order:

- Reproduces standard exemption clauses,
- Contains no reasoning,
- Engages with none of the specific queries raised.

This strongly suggests a boiler-plate rejection, deployed as a deterrent mechanism rather than a statutory adjudication. Such conduct has been repeatedly deprecated by the Central Information Commission.

### **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 denied disclosure by stating that the information sought is exempted under RTI Act under Section 8(1)(e), 8 (1) (j) and 8 (1) (h) of RTI Act.

7. The Appellant had sought the copies of the complaints made against a third party through CPGRAMS and the details of the action taken including the copies of the enquiry reports. He had also sought copies of the correspondence made internally within the office. The entire information sought by the Appellant revolves around the complaints made against a Company M/s. Kousalya enterprises. It is clearly evident that applications have been filed on the information about a third person and there is no public interest established for such applications. Information is only personal information in nature and falls within the provisions of Section 8 (1) (j) of the RTI Act.

8. The information sought in Sl No 1 and 5- the Action Taken Reports, file notings and internal movement on each complaint may not be supplied to the appellant in spite of his discussions of various provisions under Section 8 of RTI Act, 1965. The appellant has filed seeking action taken reports, File notings and internal movement of each complaint. Clearly these are files related to Vigilance Section. In the Institute of Chartered Accountants of India v. Shaunak H. Satya and Ors, the Supreme Court of India has held that anything given and taken in confidence expecting confidentiality to be maintained would be information available to person in fiduciary relationship. The correspondences made by the officers internally are fiduciary in nature and cannot be disclosed under Section 8 (1)(e) of RTI Act. CIC, vide decision no. CIC/SB/A/2015/000649 dt. 08.02.2017 had decided as under;

*“the file noting in vigilance files cannot be authorized to be disclosed as these amounted to information confidentially held by the Public Authority. The case file pertains to a complaint raised against the Appellant under bonafide belief that the said details of the complaint would not be revealed to the person upon whom the complaint is filed.*

*Further reliance is also placed on the decision of CIC decision F.No.CIC/AT/A/2010/000757 Dated, the 12th November, 2010 in the case of Shri D.P. Bhatia Vs CBEC, in not providing the Vigilance files.”*

Further CIC in the case of Shri Satya Vijay Singh v. Central Vigilance Commission in Decision No. CIC/SB/A/2015/000649 Dated 08.02.2017 have held that -

*“6.....In most cases, the purpose is to find out the identity of those officers who had taken favourable and those who had taken unfavourable view of the conduct of such employees in recording the file-notes. The employees are aware that it is these notes, which eventually lead to decisions for, or against, them by the competent authority and want, for their own different purposes, to gain access to the identities of those recording the notes as well as the notes recorded to pursue their agendas about, or against, the officers recording those notes. It has happened in a few cases that even bonafide comments made in such sensitive files by officers, when disclosed to the person in respect of whom such comments were made, brought retribution to the officer recording the note in the shape of a court proceeding, a notice for damages and so on. In some cases, even intimidation was resorted to.....Confidentiality of note-files, therefore, is an entirely wholesome principle conducive to good governance. Any compromise with objectivity in processing matters extant in the file, is potentially damaging to governance by exposing those entrusted with the charge of processing the matter to, undue, and sometimes, intimidating, scrutiny by interested parties.*

Further, Supreme Court in the case of Girish Ramchandra Deshpande vs Cen.Information Commr.& Ors on 3 October, 2012 have stated that -

*The performance of an employee/officer in an organization is primarily a matter between the employee and the employer and normally those aspects are governed by the service rules which fall under the expression “personal information”, the disclosure of which has no relationship to any public activity or public interest. On the other hand, the disclosure of which would cause unwarranted invasion of privacy of that individual. Of course, in a given case, if the Central Public Information Officer or the State Public Information Officer of the Appellate Authority is satisfied that the larger public interest justifies the disclosure of such information, appropriate orders could be passed but the petitioner cannot claim those details as a matter of right. The petitioner in the instant case has not made a bona fide public interest in seeking information,*

*the disclosure of such information would cause unwarranted invasion of privacy of the individual under Section 8(1)(j) of the RTI Act.*

Hence Confidential / vigilance files and other files cannot be authorized to be disclosed as these amounted to information confidentially held by the Public Authority and thereby come within the scope of Section 11(1) read with Section 2(n) of the RTI Act 2005. Hence, the information is to be denied on the ground that the same is exempted from disclosure as per Section 8 (1) (j) of RTI Act.

9. In respect of Sl. No 2, 3, 4 the information cannot be furnished as the investigation has not been completed. Reliance is placed on the case of Shri Shanker Sharma and M/s. First Global Stock broking Pvt. Ltd. and others Vs. Director of Income Tax (Inv.)-II & CPIO, Deptt. of Income Tax, Mumbai held that - Investigation into tax evasion can be said to be over or complete, only after the final adjudication about the tax liability had been made after the matter has gone through all the stages of appeals and revisions as well as a final decision about prosecuting or not prosecuting that person has been taken by an appropriate competent authority. Information could not be given under 8 1(h) of RTI ACT.

In the case of Shri Vinod Kumar Jain V/s Directorate General of Central Excise Intelligence, New Delhi (Appeal No.CIC/AT/A/2010/000969/SS) CIC held that Information cannot be disclosed till the investigations are over by stating that -"investigation would mean all actions of law enforcement, disciplinary proceedings, enquiries, adjudications and so on. Logically, no investigation could be said to be complete unless it has reached a point where the final decision on the basis of that investigation is taken."

As the issue have not reached finality as held above, Information could not be provided under Section 8 (1) (h) of RTI ACT.

10. Further, the information sought in Sl No. 2, 4, 5 is interrogative in nature and not covered under the definition of information under RTI Act 2005.

11. The pointwise reply for para I to VII is furnished hereunder

- I.** The reasons for non-disclosure have been furnished above.
- II.** The case laws CBSE VS Aditya Bandopadhyay (Supreme Court) cited by the Appellant in Sl No II is not applicable to this case as the facts and circumstances are not relevant to this case
- III.** The reasons have been discussed above.
- IV.** It is clear that the applicant is aware about the action has been initiated on the taxpayer. But the exemption for disclosing the information has been detailed above. However, the applicant has

not established any proof on the public interest in seeking the information about this company alone to him. Further, how the said information/documents, if provided to the applicant would serve the purpose '***in the interest of larger public***' has not elaborated by him. It appears that the applicant is *seeking information for his own business interests*.

- V.** As discussed above, the extent of information which could be furnished to the Appellant have already been furnished through CPGRAMS and providing the additional information in the present case is not warranted as discussed in para 4.
- VI.** Detailed reasons and relevant citations have been provided *supra*.

Hence, I find that the information sought by the appellant pertains to third-party information relating to ongoing investigative/vigilance proceedings and internal departmental records held in a fiduciary and confidential capacity, and thereby attracts the exemptions provided under Sections 8(1)(e), 8(1)(h) and 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  
18:22:51**

(SHIV NARAYAN)  
ADDITIONAL COMMISSIONER  
(FIRST APPELLATE AUTHORITY)

To

Shri. Vijay Raghavan Ranganathan, 12-13-1152/5, Street No.11 Tarnaka, Secunderabad, Hyderabad.