केंद्रीय कर के प्रधान आयुक्त का कार्यालय
OFFICE OF THE PRINCIPAL COMMISSIONER OF CENTRAL TAX
रंगा रेड्डी जीएसटी आयुक्तालय,जी एस टी भवन , माधापुर, हैदराबाद-500081
RANGA REDDY GST COMMISSIONERATE, GST BHAVAN
MADHAPUR, HYDERABAD-500081
Telephone:040-24760795 Email:cgst.rrcommr@gov.in

Date: As Approved

प्रस्तावना PREAMBLE

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.03/2026-27

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

(Order Passed by the Shri. Gandhi Donthi, 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 27.04.2026 filed by Shri. Vijay Raghavan Ranganathan received in this office on 28.04.2026- Reg.

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

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

Facts of the Case:

The appellant, Shri. Vijay Raghavan Ranganathan had filed various CPGRAMS complaints alleging large-scale GST fraud committed by M/s KVS Spinning Mills Pvt. Ltd., GSTIN: 36AAECK3338E1ZQ. Replies/action taken status were furnished through the CPGRAMS mechanism from time to time.

2. Thereafter, the appellant vide RTI application No. CECHZ/R/E/26/00038 dated 28.03.2026 sought extensive information including copies of file notings, internal correspondence, action taken reports, investigation related details, reasons for departmental decisions, details regarding audit/investigation and copies of reports relating to complaints made by him against the said taxpayer.

3. In this connection, the CPIO/Assistant Commissioner of Central Tax, Hqrs, Rangareddy GST Commissionerate vide Order No. 05/2026-27 dated 24.04.2026 has furnished a reply stating that the information sought is exempted from disclosure under RTI Act under Section 8(1)(e), 8(1)(g), 8(1)(h) and 8(1)(j) of RTI Act,2005

4. Subsequently, the applicant has filed an appeal, vide his RTI Appeal Reg No. CECHZ/A/E/26/00023 dated 27/04/2026, 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 appeal application dated 27/04/2026, has preferred an appeal before the appellate authority on the following grounds of appeal:

I. SECTION 8(1)(h) – "MAY IMPEDE INVESTIGATION" – BLANKET, FACT-FREE, ILLEGAL

The CPIO has not:

- Identified which investigation exists,
- Stated its stage,
- Demonstrated how disclosure would impede it,
- Established any causal nexus.

This violates binding law:

Binding Precedent

- Bhagat Singh v. CIC (Delhi HC) – Mere pendency is not enough; authority must show actual impediment.
- B.S. Mathur v. PIO (Delhi HC) – Exemption cannot be claimed without reasons.
- CIC/LS/A/2010/000954 – Burden is on CPIO to prove impediment.

The CPIO has provided zero reasoning. A speculative “may impede” is not a legal ground.

II. SECTION 8(1)(e) – FIDUCIARY CAPACITY – COMPLETELY MISAPPLIED

The GST Department does not hold:

- file notings
- action taken reports
- internal movement registers,
- statutory processing records

in fiduciary capacity for tax evaders.

Supreme Court: CBSE v. Aditya Bandopadhyay

Fiduciary applies only where information is held for the benefit of another. Here, the only “beneficiary” would be the alleged tax evader, which is absurd.

The CPIO has not identified:

- who the fiduciary beneficiary is,
- what fiduciary duty exists,
- how statutory enforcement records become “fiduciary”.

This exemption is invoked ritualistically, not legally.

III. SECTION 8(1)(j) – PERSONAL INFORMATION – PATENTLY ERRONEOUS

The RTI seeks:

- Action Taken Reports,
- file movement,
- internal notes,
- status of statutory proceedings,
- copies of notices/orders (with redaction if needed).

These are institutional acts, not personal information.

Binding Precedent

- Girish Deshpande (SC) – applies only to service records, not enforcement actions.
- Rakesh Kumar Gupta v. IT Dept (CIC) – tax notices, action taken, file movement are disclosable.
- Section 10 (Severability) – must disclose non-exempt portions. The CPIO has ignored Section 10 entirely, rendering the rejection illegal.

IV. FAILURE TO APPLY SECTION 8(2) – PUBLIC INTEREST OVERRIDE The CPIO asserts “no public interest” without analysis.

The complaints concern:

- multi-crore GST evasion,
- unreported bank credits,
- non-filing of returns,
- non-maintenance of books,
- offences under Section 132,
- systemic revenue loss.

Binding Precedent

- Union of India v. CIC (Delhi HC) – transparency in tax enforcement is inherently in public interest.

The CPIO's order is void for failure to consider Section 8(2).

ANTICIPATORY REBUTTALS TO USUAL EXCUSES OF RANGA REDDY CGST These excuses have been repeatedly used by the Commissionerate and must be rebutted in advance.

A. "Appellant already knows the information" – ILLEGAL

Knowledge of the complainant does not extinguish the statutory right to receive certified copies.

CIC Precedent

- Applicant's prior knowledge is irrelevant; RTI seeks certified records, not recollection.

B. "Appellant is seeking information for his business interests" – UNSUSTAINABLE

The RTI concerns:

- statutory enforcement,
- public revenue, • tax evasion,
- misuse of public authority.

This is not private business interest.

Even otherwise, motive is irrelevant under RTI Act.

C. "Third-party information" – INCORRECT

The Appellant is:

- the original complainant,
- who supplied the primary evidence,
- whose complaints triggered departmental action.

CIC: P.P. Kapoor v. EPFO Complainants are entitled to know action taken.

D. "Vigilance file" excuse – MISAPPLIED

These complaints are tax-evasion complaints, not vigilance complaints against officers.

The CPIO has wrongly equated tax-evasion files with vigilance files, which is factually and legally incorrect.

E. "Investigation not complete" – UNSUPPORTED

The CPIO has not:

- identified any investigation,
- provided dates,
- provided file numbers,
- provided stage of proceedings.

Blanket claims are impermissible

6. The applicant has therefore preferred the appeal seeking appropriate directions for furnishing of the information sought in the RTI application.

FINDINGS:

7. 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)(g), 8(1)(h) and 8(1)(j) of RTI Act, 2005.

8. The appellant has sought information pertaining to complaints made against a third-party taxpayer namely M/s KVS Spinning Mills Pvt. Ltd., including action taken by the Department, internal examination of allegations, copies of file notings, internal communications and investigation related records. The information sought substantially pertains to third-party information and confidential departmental records connected with vigilance/enforcement activities. The appellant has not established any overriding larger public interest warranting disclosure of such sensitive information. Hence, the information is exempt under Section 8(1)(j) of the RTI Act, 2005.

Reliance is placed on the judgment of the Supreme Court of India in Girish Ramchandra Deshpande vs. Central Information Commissioner & Ors., wherein it was held that personal information, disclosure of which has no relationship to any public activity or public interest and which would cause unwarranted invasion of privacy, is exempt from disclosure under Section 8(1)(j) of the RTI Act.

9. In respect of Sl. Nos. 1, 2, 4, 5 and 7 of the RTI application, the appellant has sought action taken reports, file movement details, copies of file notings, internal notes, correspondence between officers, internal examination reports and copies of reports furnished through CPGRAMS. These records form part of confidential vigilance/enforcement files maintained by the Department in fiduciary capacity and disclosure thereof would compromise the confidentiality necessary for effective administrative and investigative functioning.

In Institute of Chartered Accountants of India v. Shaunak H. Satya & Ors., the Supreme Court of India in CIVIL APPEAL NO. 7571 OF 2011held that information exchanged and held in confidence in fiduciary capacity is exempt under Section 8(1)(e) of the RTI Act.

Further, the Central Information Commission in Shri Satya Vijay Singh v. Central Vigilance Commission Decision No. CIC/SB/A/2015/000649 Dated 08.02.2017 observed as under:

> *"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 reliance is also placed on CIC decision in Shri D.P. Bhatia vs. CBEC, wherein disclosure of vigilance related files was denied. Hence, the information is exempt under Section 8(1)(e) of the RTI Act.

10. In respect of Sl. Nos. 3, 4, 5 and 6 of the RTI application relating to reasons recorded for examination/non-examination of issues, consideration of audit under Sections 65/66, reference to DGGI, requisitioning of bank statements and other investigative steps, the information cannot be disclosed under Section 8(1)(h) of the RTI Act as the matters relate to ongoing scrutiny/investigation/enforcement proceedings and disclosure at this stage would impede the process of investigation.

Reliance is placed on the decision in CIVIL APPEAL NO. 7571 OF 2011 M/s First Global Stock Broking Pvt. Ltd. vs. Director of Income Tax (Investigation) wherein it was held that investigation can be treated as complete only after final adjudication and consequential proceedings attain finality.

Similarly, in Shri Vinod Kumar Jain vs. Directorate General of Central Excise Intelligence, the Central Information Commission (CIC/AT/A/2010/000910/SS dated 31.05.2011),held 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."*

Accordingly, the requested information is exempt under Section 8(1)(h) of the RTI Act.

11. Further, the information sought in Sl. Nos. 1, 2, 4, 5 and 7 cannot be furnished in view of Section 8(1)(g) of the RTI Act, 2005, as disclosure of the requested records/details may reveal identities of officers/persons connected with the matter and may expose them to harassment, intimidation or possible endangerment.

In Ravinder Kumar v. B.S. Bassi, Joint Commissioner of Police, the Central Information Commission held that:

> *"the identity of persons who have provided information during investigation cannot be disclosed as such disclosure may endanger their safety."*

Further, in Union Public Service Commission v. G.S. Sandhu, the Delhi High Court observed that disclosure of identities of officers/officials may "expose them to harassment or intimidation." Similar view was also taken in Union of India v. Kishan Lal Meena, wherein protection under Section 8(1)(g) was upheld in respect of officials connected with the process. Hence, the information sought is exempt from disclosure under Section 8(1)(g) of the RTI Act.

12. Further, the queries raised in Sl. Nos. 3, 4 and 6 are largely interrogative/explanatory in nature and seek reasons, justification, opinion and clarification from the public authority. The RTI Act provides access only to information/records available on record as defined under Section 2(f) of the RTI Act and does not cast any obligation upon the public authority to create information, provide explanations or answer interrogatories.

13. The point-wise reply to the grounds raised by the appellant is furnished below:

I. The reasons for denial of information have been elaborately discussed in paras 2 to 6 supra with reference to the applicable provisions of the RTI Act and judicial pronouncements.

II. The case laws relied upon by the appellant are distinguishable on facts and circumstances and are not applicable to the present case involving confidential vigilance/enforcement records and ongoing investigative processes.

III. The information sought pertains to confidential internal records, third-party information and ongoing investigative proceedings and therefore squarely attracts the exemptions under Sections 8(1)(e), 8(1)(g), 8(1)(h) and 8(1)(j) of the RTI Act.

IV. The appellant is already aware that action has been initiated on the complaints made by him and replies/status updates have been furnished through CPGRAMS. However, disclosure of internal records, investigative material and confidential departmental correspondence cannot be permitted merely because complaints were filed by the appellant. Further, the appellant has not demonstrated any overriding larger public interest necessitating disclosure of such information. It appears that the information is being sought in connection with private disputes/business interests concerning the said taxpayer.

V. The extent of information permissible under law has already been communicated through CPGRAMS replies. Furnishing additional confidential vigilance/investigation related records is neither warranted nor permissible under the RTI Act for the reasons detailed above.

VI. Detailed legal justification along with relevant judicial precedents supporting denial of disclosure under Sections 8(1)(e), 8(1)(g), 8(1)(h) and 8(1)(j) of the RTI Act has been furnished in the foregoing paragraphs.

14. In view of the above facts and settled legal position, the reply furnished by the CPIO is legally proper and sustainable and the appeal merits rejection.

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

FINAL DECISION

Accordingly, the RTI Appeal is disposed of.

Digitally signed by
Dr Gandhi Donthi
Date: 26-05-2026
12:58:53

(GANDHI DONTHI)
ADDITIONAL COMMISSIONER
(FIRST APPELLATE AUTHORITY)

To

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

Copy to

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