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 **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.05/2026-27

(केंद्रीय कर के अतिरिक्त आयुक्त, श्री. आर. ए. प्रवीण कुमार, 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 Shri. R. A. Praveen Kumar, 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 17.05.2026 filed by Shri. Gundla Ravi Kumar received in this office on 25.05.2026-Reg.

Appellant: Shri. Gundla Ravi Kumar, H.No.12-3-158/964, S/o Late Gundla Nagabhushanam Dhanavaigudem, near Sai baba Temple, Khammam – 507003.

Respondent: Shri. Bhokya Bikshapathi, The CPIO/Assistant Commissioner of Central Tax of Khammam GST Division, Rangareddy GST Commissionerate, Hyderabad-500081.

Facts of the Case:

The appellant, Shri. Gundla Ravi Kumar, had sought information under the RTI Act, 2005 vide RTI application dated 02.03.2026, filed online.

2. The appellant, vide the said RTI application sought the information relating to GST payments made by the taxpayer namely "Katakam Honda Service Point" during the financial year 2024-25. The appellant had also sought copies/details of invoices and bills relating to purchases made by the said taxpayer and details of invoices/bills raised by the taxpayer during the period from January, 2025 to January, 2026.

3. In this connection, the CPIO, Khammam GST Division vide Order No. 12/2026-(RTI) dated 23.03.2026 informed the appellant that the information sought pertains to a third-party information and is exempt from disclosure under Section 8(1)(j) of the RTI Act, 2005.

4. Subsequently, the applicant has filed an appeal, vide his RTI Appeal dated 17/05/2026, 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.

6. The appellant, vide his appeal application dated 17/05/2026, has preferred an appeal before the appellate authority on the following grounds of appeal are that the information sought in the RTI application was not furnished by the respondent CPIO.

7. The applicant has therefore preferred the appeal seeking appropriate directions to the respondent CPIO for furnishing the information sought in the RTI application, including certified copies of the records requested therein.

FINDINGS:

8. I have carefully gone through the RTI request, grounds of appeal, and the case records pertaining to the RTI application. I find that the grounds

raised in the appeal are primarily that the reply furnished by the respondent CPIO is not satisfactory to the appellant and that the information sought in the RTI application, including certified copies of the records requested therein, has not been furnished.

9. The Assistant Commissioner, Khammam GST Division, vide letter dated 04.06.2026, submitted that the information sought by the appellant pertains to a third-party taxpayer and consists of commercial and confidential information including GST payments, purchase invoices and sales invoices. It was further submitted that the appellant had not established any larger public interest warranting disclosure and therefore the information was rightly denied under Section 8(1)(j) of the RTI Act, 2005. The respondent CPIO has further submitted that the information sought pertains to the commercial and financial affairs of a third-party taxpayer and disclosure thereof would adversely affect the commercial interests of such taxpayer.

10. On perusal of the records, it is observed that the information sought by the appellant relates to GST payment particulars, purchase transactions, sales transactions and invoices pertaining to a third-party taxpayer namely "Katakam Honda Service Point". The information sought is neither related to the appellant nor does it concern any information affecting public activity or public interest. Further, the information sought constitutes commercial and financial information of a third-party taxpayer and is held by the Department in a confidential capacity.

11. Section 8(1)(j) of the RTI Act exempts disclosure of personal information having no relationship to any public activity or interest or which would cause unwarranted invasion of privacy unless a larger public interest justifies such disclosure. In the present case, the appellant has neither established nor demonstrated any larger public interest warranting disclosure of the information sought. Further, Section 8(1)(d) of the RTI Act, 2005 exempts disclosure of information including commercial confidence, trade secrets or intellectual property, the disclosure of which would harm the competitive position of a third party, unless a larger public interest warrants such disclosure.

12. In the present case, the appellant has neither established nor demonstrated any larger public interest warranting disclosure of the information sought. The information sought consists of tax compliance particulars, purchase invoices, sales invoices and other commercial records of a third-party taxpayer. Disclosure of such information to an unrelated

person would amount to disclosure of confidential commercial information and may adversely affect the commercial interests and privacy of the concerned taxpayer.

13. In view of the above facts and the provisions contained under Sections 8(1)(d) and 8(1)(j) of the RTI Act, 2005, I find that the respondent CPIO has rightly denied the information sought under Section 8(1)(j) and 8(1)(d) of the RTI Act, 2005 and the reply furnished by the CPIO is legally proper and sustainable. According, the appeal is liable to be disposed of.

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

FINAL DECISION

Accordingly, the RTI Appeal is disposed of.

Digitally signed by
R A Praveen Kumar
Date: 23-06-2026
13:38:57

(R. A. PRAVEEN KUMAR)
ADDITIONAL COMMISSIONER
(FIRST APPELLATE AUTHORITY)

To

Shri. Gundla Ravi Kumar, H.No.12-3-158/964, S/o Late Gundla Nagabhushanam Dhanavaigudem, near Sai baba Temple, Khammam – 507003.

Copy to

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