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.04/2026-27

(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 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 11.05.2026 filed by Shri. Muvvala Suryanarayana received in this office on 14.05.2026- Reg.

Appellant: Shri. Muvvala Suryanarayana**,** R/o H.No.14-1-90/496 Part, F.No.301, Avaas Apartment, Road No.2 (1A Road), Gayatri Nagar, Borabanda-Madhapur, Hyderabad – 500114.

Respondents: 1. Shri. Bhokya Bikshapathi, The CPIO/Assistant Commissioner of Central Tax of Khammam GST Division, Rangareddy GST Commissionerate, Hyderabad-500081.
2. Shri. Rajkumar M Jaiswal, The CPIO/Assistant Commissioner of Central Tax of Nagole GST Division, Rangareddy GST Commissionerate, Hyderabad-500081.

Facts of the Case:

The appellant, Shri. Muvvala Suryanarayana, had sought information under the RTI Act, 2005 vide RTI application dated 16.04.2026, filed online.

2. The appellant, vide the said RTI application sought the information relating to GST provisions applicable to purchase of gold and exchange of old gold for new gold ornaments, including applicable tax rates, invoicing requirements, valuation methodology, billing procedures and related compliance provisions.

3. In this connection, the CPIO/Assistant Commissioner, Khammam GST Division vide Order No.20/2026-(RTI) dated 05.05.2026 informed the appellant that the information sought is available in the public domain and informed the appellant to refer to the relevant notifications, circulars, rules and provisions hosted on the official CBIC/GST websites.

4. Similarly, the CPIO/Assistant Commissioner, Nagole GST Division vide reply dated 27.04.2026 stated that the information sought is available in the public domain and disposed of the RTI application accordingly.

5. Subsequently, the applicant has filed an appeal, vide his RTI Appeal dated 11/05/2026, 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 11/05/2026, has preferred an appeal before the appellate authority on the following grounds of appeal:

a. **Incomplete and Evasive Reply:**
The CPIO has failed to provide the specific documents sought and instead provided vague references/links.

b. **Violation of Statutory Duty under RTI Act:**
Under Section 7(1), the CPIO is obligated to provide information held by the public authority.
c. **Non-speaking Order:**
The reply lacks proper reasoning, making it unsustainable in law.
d. **Failure to Provide Certified Copies:**
The requested certified copies of documents were not supplied.

7. The applicant has therefore preferred the appeal seeking appropriate directions for furnishing of the complete, specific, and point-wise information as sought in the RTI application and also direct the CPIOs to furnish certified copies of relevant GST rules, circulars, and notifications sought in the RTI application.

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 replies furnished by the respondent CPIOs are incomplete, evasive and that certified copies of relevant documents/circulars were not furnished.

9. The Assistant Commissioner, Khammam GST Division, vide letter dated 18.05.2026, submitted that the information sought by the appellant pertains to general provisions under the GST law which are already available in the public domain and, therefore, do not constitute information specifically held or maintained by the Division for the purpose of disclosure under the RTI Act, 2005.

10. In support of the above contention, reliance was placed upon various decisions of the Central Information Commission (CIC), wherein it has been consistently held that information already available in the public domain cannot ordinarily be construed as information “held” by the public authority within the meaning of Section 2(j) of the RTI Act, 2005, so as to require reproduction and furnishing of the same under the Act.

11. Further, it was contended that where the public authority has already indicated the source or website from which such information may be accessed, the requirement of furnishing information under the RTI Act stands substantially complied with.

12. The Assistant Commissioner, Nagole GST Division vide letter dated 19.05.2026 submitted that there are no gold merchants registered within the jurisdiction of the said Division and that the information sought by the applicant is general in nature and available in the public domain.

13. The appellant has essentially sought general guidelines, statutory provisions, tax rates, invoicing procedures and valuation methodology relating to purchase/exchange of gold under GST law. The information sought is not specific to any identifiable taxpayer, proceeding, assessment, investigation or departmental file maintained by the respondent public authorities.

14. It is observed that the GST provisions, notifications, circulars, rules and procedures relating to taxation of gold and exchange transactions are already available in the public domain through the official websites of CBIC and GST Council. The respondent CPIOs have informed the appellant regarding the availability of such information in the public domain.

15. In this regard, reliance is placed on the decision of the Central Information Commission in *Mr. Subhash Chandra Agrawal vs CBSE* wherein it was held that once information is already available in the public domain and accessible to the public, the same need not ordinarily be reproduced and furnished again under the RTI Act unless such information is specifically held in a compiled form by the public authority. A similar view has also been taken in the following cases:

- Shri K. Lall vs Assistant Registrar of Companies & CPIO;
- Shri Deepak Agnihotri vs State Bank of India.

16. The RTI Act provides access to information held by or under the control of the public authority. It does not cast an obligation upon the public authority to compile, interpret, create or provide explanatory material where the information is already publicly accessible.

17. The contention of the appellant that certified copies of all relevant circulars/guidelines should be furnished cannot be fully accepted in the present facts, particularly when the information pertains to general statutory provisions already hosted in the public domain and not to specific records uniquely held by the respondent offices.

18. Further, the replies furnished by the CPIOs cannot be termed illegal merely on the ground that references to official website/web resources were provided, especially when the information sought itself pertains to general legal provisions universally available to the public.

19. In view of the above facts and settled legal position, the replies furnished by the respondent CPIOs are legally proper, sustainable and in accordance with the provisions of the RTI Act, 2005 and no further intervention is warranted in the matter. 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
Dr Gandhi Donthi
Date: 10-06-2026
10:29:35

(GANDHI DONTHI)
ADDITIONAL COMMISSIONER
(FIRST APPELLATE AUTHORITY)

To

Shri. Muvvala Suryanarayana**,** R/o H.No.14-1-90/496 Part, F.No.301, Avaas Apartment, Road No.2 (1A Road), Gayatri Nagar, Borabanda-Madhapur, Hyderabad – 500 114.

Copy to

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