



**Jammu and Kashmir State Information Commission**  
(Constituted under Right to Information Act 2009)  
Old Assembly Complex, Srinagar, Fax No. 0194-2484269, 2484262  
Wazarat Road Near DC Office, Jammu, Fax No. 0191-2520947, 2520937  
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**File No:** SIC-J-A-99/2013  
**Decision No:** SIC-J-A/99/2013/170

Sh. Narinder Nath Sethi	Appellant	Present
Sh.Ashwani Kumar Income Tax Officer, Ward-2(3) Jammu. Jammu.	CPIO	Absent

**Jammu**  
**01-07-2013**

Briefly the facts in this appeal are that Sh. Narinder Nath Sethi S/o Buta Ram Sethi H. No. 124/7, Channi Himmat, Jammu-Tawi moved an application dated Nil under J&K Right to Information Act, 2009 before the PIO O/o Commissioner of Income Tax, J&K Circle, Panama Chowk, Rail Head Complex, Jammu seeking the following information :-

- Copies of income tax returns and record of net income of sukesch Chander Gupta S/o Krishan Lal Gupta R/o H. No. 69, Lane No. 1, Greater Avenue Talab Tillo, Jammu for the financial years 01-o4-2010 to 31-03-2012.
- Whether as per income tax record said Sukesch Chander Gupta is a partner or proprietor of Gupta Cut Piece Bhandar, Buta Ram Market Old Hospital Road, Jammu?

- iii. Copies of income tax returns and record of net income of Gupta Cut Piece Bhandar, Buta Ram Market, Old Hospital road, Jammu for the financial year 01-04-2010 to 31-03-2012

The CPIO in its order No: ITO/W-2(3)/JMU/2012-13/861 dated 22-02-2013 had observed that "*information sought by the applicant in respect of Income Tax does not pertain to the applicant but to the third party. Income Tax details are personal/confidential and are not in public domain and cannot be supplied under clause (d) and (j) of section 8(1) of RTI Act, 2005. This can only be supplied to assessee concerned and not to the others*".

The CPIO supplemented his view with the findings of Central Information Commission New Delhi in the case of Sh. Om Parkash vs CPIO delivered vide order No. CIC/AT/A/2008/01261/LS dated 19-05-2009. The CPIO also placed reliance on the decision of Central Information Commission in the case of Sh. Ranjit Singh vs Income Tax Department, Amritsar which was delivered vide order No:CIC/LS/a/2009/000932 dated 10-03-2010. Feeling aggrieved of the order of the PIO, the information seeker preferred appeal dated 12-03-2013. FA/Jt. Commissioner, Income Tax Department, Jammu who upheld the decision of the CPIO and observed that information in respect of third party assessee could not be supplied to the applicant, the order of the CPIO was correct and the appeal of assessee was accordingly dismissed.

The information seeker thus feeling aggrieved of the order of the CPIO as well as the FAA knocked the doors of the Commission by filing appeal dated 16-04-2013. The Commission after hearing the information seeker, is of the considered view that the details disclosed by a person in his income tax returns are personal information which stands exempted from disclosure under clause (i) of section 8 (1) of the J&K RTI Act, 2009, unless a larger public interest is involved and the PIO and appellate authority is satisfied that the larger public interest justifies the disclosure of such information. Recently the Hon'ble Supreme Court of India in the case of GirishRamaChandra Deshpande vs Central Information Commissioner and others (special leave petition Civil No. 27734 of 2012 dated 3-10-2012 has upheld that details disclosed by a person in his

income tax returns are personal information which stands exempted from disclosure under clause (j) of section 8 (1) of the Central Act (section 8 (1)(i) J&K RTI Act, 2009) unless a larger public interest justifies the disclosure of such information. The appellant in this case has not been able to make out a case of larger public interest which would justify the disclosure of such information. The CPIO has thus rightly denied the information to the information seeker and the order passed by him warrants no interference. The appeal is hereby dismissed.

Notice of this decision be given free of cost to the parties.

**Sd/-**  
**Dr. S.K. Sharma**  
State Information Commissioner

Copy to the:-

1. The First Appellate Authority/Joint Commissioner of Income Tax, Range-2, Aayakar Bhawan, Rail Head Complex, Panama chowk Jammu.
2. The Central Public Information Officer/ Income Tax Officer, Ward-2(3) Jammu.
3. Sh. Narinder Nath Sethi S/o Buta Ram Sethi H. No. 124/7, Channi Himmat, Jammu-Tawi .
4. Guard File.

(Khalid A Shah)  
Dy. Registrar  
State Information Commission