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24/5/18

**PROFORMA OF FIRST APPEAL UNDER SECTION 19(1) OF THE
RIGHT TO INFORMATION ACT, 2005**

24 MAY 2018

To
Shri Sydney D'Silva,
Joint Commissioner & 1st Appellate Authority,
Central Tax, Howrah GST Comm'te.
15/1, Strand Road, M. S. Building,
Kolkata- 700 001

I.D. No.

24 MAY 2018

Supra FMB
Kul=516

1	NAME OF THE APPLICANT	HARI SHANKAR KHATICK.
2	ADDRESS OF THE APPLICANT	BORAL GHAT, P.O. & DIST. HOOGHLY, PIN -712 103, WEST BENGAL,
3	PARTICULARS OF THE CENTRAL/ STATE PUBLIC INFORMATION OFFICER	BIDYUT TALUKDAR, CPIO & ASSISTANT COMMISSIONER, HOWRAH GST COMMISSIONERATE.
4	ADDRESS	OFFICE OF THE COMMISSIONER OF CENTRAL TAX, HOWRAH GST COMM'TE.
5	DATE OF SUBMISSION OF APPLICATION FOR SEEKING INFORMATION	27.03.2018
6	DATE ON WHICH 30/35/40 DAYS FROM SUBMISSION OF APPLICATION ARE OVER	DATE OF RECEIPT OF INFORMATION 28.04.2018 (SATURDAY).
6	REASON FOR APPEAL: (a) No response received within the specified period, (b) Aggrieved by the response received within the specified period, (c) Grounds for appeal	(b) Aggrieved by the response received from CPIO & Assistant Commissioner, Howrah GST Comm'te. under C.No.IV(16)111/ RTI/CGST/HWH/HSK/ 2018/3430A dated 25.04.2018 (received on 28.04.2018). <u>Grounds of Appeal:</u> It appears from the provided information that my total income was Rs.4,86,232/- (inclusive of Rs.23,552/- as income from Bank Interest) during period from March, 2010 to February, 2011 but it appears from the Form 26AS that an amount of Rs.6,18,919/- (copy enclosed for ready reference) had been uploaded which is more than my total income.

		<p>In my application Information no.3, I wish to have the specific information as to <i>"Please furnish the amount uploaded as my Pay and Other Allowances for the period from March, 2010 to February, 2011 (month-wise & date-wise) on Income Tax Official website and certify whether the said amount is matched with my drawn Pay & Other Allowances on which an amount of Rs.22,127/- had been deducted at source as Income Tax"</i> But it is seen that the specific information as sought for in my application has not been provided to me. Surprisingly, it has been found that the CPIO concerned has stated that the work of uploading in income tax official website was done by PAO, C.Ex. Kolkata-II Comm'te. as per Form No.16, though the irrelevant piece of information was never sought for in my application.</p> <p>Besides, it is matter of surprise that the CPIO replied regarding Information No.5 that 'The information regarding action taken of your letter is not available because as per available official records, your letters dated 07.03.2014, 11.09.2015, 23.10.2015 & 25.04.2017 are not traceable'. Sir, vide those letters I requested the Administrative Officer, Central Excise, Howrah North Division-II, Kolkata-II Comm'te, to revisit the uploaded figures and rectify the same with an intimation to me as I had already received a NOTICE from Income Tax Department.</p>
7	LAST DATE FOR FILING APPEAL	27.05.2018.
8	PARTICULARS OF INFORMATION: (a) Information requested, (b) Subject, (c) Period.	(a) Information requested: 1. Please furnish the Month-wise Pay and Other Allowances (as per Pay Bill Register) for the period from March, 2010 to February, 2011. 2. Please furnish the amount of Income

	<p>Tax so deducted at source (Financial Year 2010-11 & Assessment Year 2011-12).</p> <p>3. Please furnish the amount uploaded as my Pay and Other Allowances for the period from March, 2010 to February, 2011(month-wise & date-wise) on Income Tax Official website and certify whether the said amount is matched with my drawn Pay & Other Allowances on which an amount of Rs.22,127/- had been deducted at source as Income Tax.</p> <p>4. Please provide the details of calculation of Income Tax for the year 2010-11 & Assessment Year 2011-12.</p> <p>5. Please furnish as to the action taken in respect of my earlier letters dated 07.03.2014, 11.09.2015, 23.10.2015 & 25.04.2017 all addressed to the Administrative Officer, Central Excise, Howrah Division -II, Kol-II Comm'te.</p>
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The appeal may be disposed of on the basis of merit without any P.H.

9. A fee of _____ for appeal has been deposited _____ vide Receipt No. _____

Dated _____ (only if applicable)

Place: Kolkata, 16th,
May, 2018

Signature
16/05/2018
Signature of Appellant

E-mail ID: hskhatick2010@rediffmail.com

Mobile No.9433752159

Encls:

- (a) Copy of RTI Application dated 27.03.2018 &
- (b) Copy of the response received from CPIO.
- (c) Copy of Form 26AS.

To
The CPIO & Assistant Commissioner,
Howrah CGST & CX. Comm'te.
15/1, Strand Road, M. S. Building,
Kolkata- 700 001

Sir,

Sub. Furnishing of Information under Section 8, Right to Information Act, 2005

I have the honour to inform you that I, Hari Shankar Khattick, Inspector was posted at Hdqrs. of Kolkata-II Comm'te. and during my period from March, 2010 to Feb. 2011 I had drawn my Pay & Other Allowances amounting to a total of Rs.1,29,432/- and an amount of Rs.3,000/- had been deducted at source as Income Tax (IPC is enclosed for ready reference).

On being transferred from Hdqrs. of Kolkata-II Comm'te. I joined at Howrah North Division-II in the month of June, 2010 and I drew my Pay & Other Allowances from there (Form 16 is enclosed for ready reference).

In view of the above, the following Information may kindly be furnished under the provisions of Right to Information Act, 2005.

1. Please furnish the Month-wise Pay and Other Allowances (as per Pay Bill Register) for the period from March, 2010 to February, 2011.
2. Please furnish the amount of Income Tax so deducted at source (Financial Year 2010-11 & Assessment Year 2011-12).
3. Please furnish the amount uploaded as my Pay and Other Allowances for the period from March, 2010 to February, 2011 (month-wise & date-wise) on Income Tax Official website and certify whether the said amount is matched with my drawn Pay & Other Allowances on which an amount of Rs.22,127/- had been deducted at source as Income Tax.
4. Please provide the details of calculation of Income Tax for the year 2010-11 & Assessment Year 2011-12.
5. Please furnish as to the action taken in respect of my earlier letters dated 07.03.2014, 11.09.2015, 23.10.2015 & 25.04.2017 all addressed to the Administrative Officer, Central Excise, Howrah Division -II, Kol-II Comm'te.

I am enclosing herewith the IPO bearing No.231 136133 dated 27.03.18 of Rs.10/- as fee.

Enc/s: As above.

Yours faithfully,

Khattick 27/03/18

(HARI SHANKAR KHATTICK)
Boral Ghat, P.O. & Dist. Hooghly,
Pin - 712 103, West, Bengal,
Mobile No.9433752159





RTI MATTER/MOST URGENT
BY SPEED POST

भारत सरकार GOVERNMENT OF INDIA
OFFICE OF THE COMMISSIONER OF CENTRAL TAX, HOWRAH GST COMMISSIONERATE
एम.एस. बिल्डिंग, 15/1, स्ट्रैंड रोड, कोलकाता- 700001
M.S. BUILDING, 1st Floor, 15/1, STRAND ROAD, KOLKATA 700001
दूरभाष सं/PHONE NO. 033-2262-8490, 9433-1433, FAX 033 2262 8490

C. No. IV (16)111/RTI/CGST/HWH/HSK/2018/13430A

Date: 25.04.2018

To
Shri Hari Shankar Khatik,
Boral Ghat, P.O. & Dist. Hooghly
West Bengal-712103.
Sir,

Sub: - Furnishing of information under RTI Act, 2005.

Please refer to your RTI application dated 28.08.2017, which has been received at this office on 25.09.2017.

The desired point-wise information is furnished herein below:

Point No. 1 and 2 : So far as these points are concerned, the desired information is provided in Annexure- I enclosed herewith.

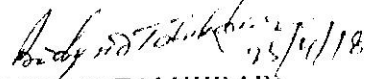
Point No. 3 : This is for your information that during the period from March 2010 to February 2011, the work of uploading in income tax official website was done by PAO, C. Ex., Kolkata-II Commissionerate as per Form No.16.

Point No. 4: So far as this point is concerned, the information is provided in Annexure-II enclosed herewith.

Point No. 5: The information regarding action taken in respect of your letter is not available because as per available official records, your letters dated 07.03.2014, 11.09.2015, 23.10.2015 & 25.04.2017 are not traceable.

If you are aggrieved or dissatisfied with the reply, you are at liberty to prefer First Appeal within the stipulated time i.e. 30 (thirty) days from the date of receipt of this reply before Shri **Sydney D'Silva**, Joint Commissioner & 1st Appellate Authority under RTI Act, 2005, Central Tax, Howrah GST Commissionerate, M.S. Building (6th Floor), 15/1 Strand Road, Kolkata - 700 001.

Yours sincerely,


(BIDYUT TALUKDAR)

CPIO & ASSISTANT COMMISSIONER,
HOWRAH GST COMMISSIONERATE



RTI MATTER

भारतसरकार/GOVERNMENT OF INDIA

केन्द्रीयकर, होवराजीएसटीकमिशनरकेआयुक्तकार्यालय

OFFICE OF THE COMMISSIONER OF CENTRAL TAX, HOWRAH GST
COMMISSIONERATE

एम.एस. बिल्डिंग, 15/1, स्ट्रैंडरोड, कोलकाता- 700001

M.S. BUILDING, 1st floor, 15/1, STRAND ROAD, KOLKATA- 700001

दूरभाषसं/PHONE NO. 033-2262-8490

ORDER-IN-APPEAL NO. 05 /RTI/2018-19

Dated 21/06/2018

PASSED BY : Shri. Sydney D'Silva,
Joint Commissioner of Central Tax
&
1st Appellate Authority of Central Tax, Howrah CGST
Commissionerate, Custom House, M.S. Building
6th Floor, 15/1 Strand Road, Kolkata-700 001.

Brief fact of the case

Subject: Appeal filed under Section 19(1) of the RTI Act, 2005 by Shri Hari Shankar Khatick, Boral Ghat, P.O. & Dist. Hooghly, Pin-712103, West Bengal against the reply/information furnished by the CPIO, HWH GST Comm'te vide his office letter under C.No. IV(16)111/RTI/CGST/ HWH/HSK/2018/3430A dated 25.04.2018.

I. The appellant submitted an application dated 28.03.2018 seeking certain information to the CPIO & Assistant Commissioner, Howrah CGST Comm'te. The point-wise information, answer and point of appeals are depicted herein below:

Information/Query 3 : Please furnish the amount uploaded as my Pay and other Allowances for the period from March, 2010 to February, 2011 (month-wise & date-wise) on Income Tax Official website and certify whether the said amount is matched with my drawn Pay & Other Allowances on which an amount of Rs. 22,127/- had been deducted at source as Income Tax.

Reply of the CPIO: This is for your information that during the period from March, 2010 to February, 2011, the work of uploading in Income Tax official website was done by PAO, CX, Kol-II Comm'te as per Form No.16.

Ground of Appeal : It is seen from the reply that specific information as sought for in my application has not been provided to me. Surprisingly, it has been found that the CPIO concerned has stated that the work of uploading in Income Tax official website was done by PAO, C. Ex, Kolkata-II Comm'te as per Form No.16, though the irrelevant information was never sought for in my application.

Information/Query 5: Please furnish as to the action taken in respect of my earlier letters dated 07.03.2014, 11.09.2015, 23.10.15 & 25.04.2017 all addressed to the Administrative Officer, Central Excise, erstwhile Howrah North Division-II, Kolkata-II Comm'te.

Reply of the CPIO : The information regarding action taken in respect of your letters are not available because as per official records, your letters dated 07.03.2014, 11.09.2015, 23.10.15 & 25.04.2017 are not traceable.

Grounds of Appeal : The appellant has contended that it is matter of surprise that the CPIO replied regarding information regarding Point No.5 that "The information regarding action taken of your letter is not available because as per official records, your letters dated 07.03.2014, 11.09.2015, 23.10.15 & 25.04.2017 are not traceable." It has further been stated that through those letters, he requested the Administrative Officer, Central Excise, erstwhile Howrah North Division-II, Kolkata-II Comm'te to revisit the uploaded figures and rectify the same with an intimation to me as I had already received a NOTICE from the Income Tax Department.

II. Aggrieved with the reply dated 25.04.2018 the appellant has preferred the instant appeal.

The Appellant has thus prayed for the following relief:

Prayer for supply of correct point wise desired information with relevant copies of supporting documents.

III. The appellant has also requested for disposal of the appeal without any Personal Hearing. However, subsequently on 07.06.18, he has prayed for fixing a date for Personal Hearing and accordingly the date for the said PH was fixed on 08.06.2018. During the personal hearing, he has submitted written submissions by way of furnishing copy(s) of the 4(four) letters those were submitted by the appellant at different dates along with the copy of the Form-16 pertaining to the period of dispute. He has further prayed for resolving the matter.

IV. Discussion & findings

(a) I have gone through the case records, the appeal dated 16.05.2018 vis-à-vis the reply dated dt.25.04.2018 furnished by the CPIO & Assistant Commissioner, Central Tax, Howrah CGST Commissionerate pertaining to the RTI application dated 28.03.2018 filed by the instant appellant and subsequent written submission dated 08.06.2018 submitted by the appellant at the time of hearing.

(b) In the instant case, I find that out of the 5(Five) points of information i.e. 1 to 5, the appellant has preferred appeal against 2(two) points i.e Point Nos. 3 & 5 respectively. As a matter of fact, the moot point of the issue revolves around non supply of information/documents pertaining to the uploading of Income Tax on Income Tax Official website for the period March 2010 to February 2011, by the CPIO, as sought for by the appellant in his application dt. 28.03.2018.

(c) In the instant case, I intend to discuss the appeal point-wise.

Discussion and findings:

(i) Point of Appeal No.3 : So far as this Point of the subject RTI application is concerned, the information as asked for by the applicant was to furnish two information :

- a) Amount uploaded as his Pay and other Allowances for the period from March,2010 to February,2011 (month-wise & date-wise) on Income Tax Official website for the purpose of payment of Income Tax.
- b) To certify whether the said amount is matched with his drawn Pay & Other Allowances on which an amount of Rs. 22,127/- had been deducted at source as Income Tax.

I find merit in the contention of the appellant since, he has been provided with such information which he did not seek for at all. Over and above, I hold that the reply of the Division concerned that the work of uploading in Income Tax official website done by PAO, C. Ex, Kolkata-II Comm'te as per Form No.16 is neither acceptable nor sustainable since the task of uploading of income tax data in the Income Tax official website lies with the Division (Bally-II) concerned. Therefore, I will not go into the merit of the information provided to the applicant.

(ii) Point of appeal No.5: So far as this point is concerned, it was informed by the CPIO that all the four letters submitted at the different dates are not traceable. From the premise itself, it is seen that the letters were addressed to the erstwhile Howrah North-II Division, (now Bally-II Division) under Kolkata-II Comm'te. The query should have, therefore, been diverted to the respective CPIO for redressal.

During the course of Personal Hearing the appellant has again submitted acknowledged copies of these four letters and perusal of those references have manifested that in all the letters requests were made by him for rectifying the discrepancy as delineated against Point No.3 hereinabove.


In the light of the above discussion and findings, I proceed to pass the following orders.

V. ORDER

- ① Point No.3 : I direct the CPIO to transfer the matter under Section 6(3) of the Right to Information Act, 2005 to the CPIO of the Division(Bally-II) concerned for submitting a proper reply to the query of the applicant/appellant within 15(Fifteen)days from the date of receipt of the order with intimation to the applicant.
- ② Point No.5 : I forward the acknowledged copies of these four letters to the CPIO and direct him to transfer the matter under Section 6(3) of the Right to Information Act, 2005 to the CPIO of the Division (Bally-II) concerned for examining its veracity and for submitting a proper reply to the query of the applicant/appellant within 15 (Fifteen) days from the date of receipt of the order with intimation to the applicant.

(II) The appellant is, however, at liberty to prefer a 'Second Appeal' before the Central Information Commission, Room No.326, 2nd Floor, August Kranti Bhavan, Bhikaji Cama Place, New Delhi-110066 within 90-days from the date of receipt of this order.


The appeal is disposed of accordingly.


21/06/18
(Sydney D'Silva),
1st Appellate Authority,
&
Joint Commissioner of Central Tax
Howrah CGST Commissionerate

C. No. IV(16)05/RTI/Appeal/CGST/HWH/HK/2018-19/3779-80B Date:- 22 / 06 / 2018

Copy for information to:

- (1) Shri Hari Shankar Khatick, Boral Ghat, P.O. & Dist. Hooghly, Pin-712103, West Bengal.
- (2) The CPIO & Assistant Commissioner, Central Tax, Howrah CGST Commissionerate for compliance.


21/06/18
(Sydney D'Silva),
1st Appellate Authority,
&
Joint Commissioner of Central Tax
Howrah CGST Commissionerate

c/e