

*Superficial FMD*  
*Jesus NV*

Dated: 20/07/2018.

From: Nirmalya Prasad Roy,  
Flat No. F-3, River Palace,  
280.K.B.C.Road, Hatkhola,  
P.O: Chandannagar,  
Dist: Hooghly, PIN:712136.

✓ To  
Shri Sydney D'Silva ,  
Joint Commissioner & 1<sup>st</sup> Appellate Authority under RTI Act,2005,  
Central Tax , Howrah GST Commissoionerate,  
M.S.Building(6<sup>th</sup> Floor), 15/1, Strand Road, Kolkata- 700 001.  
Sir,

Sub: Furnishing of information under R.T.I.Act,2005- Appeal case.

Kindly refer to reply of CPIO & Assistant Commissioner, Central Tax Howrah GST Commissionerate vide letter C.No.IV(16)21/RTI/CGST/HWH/NPR/2018-19/3765-B dt.21.06.2018 on my RTI Application dt.18.05.2018 originally addressed to CPIO, O/o the Pr.Chief Commissioner of CGST & C.Ex.,Kolkata Zone.

In this connection I would appeal before your kind authority to ensure furnishing of required information against **point no.5** since no reply has been received till date from the PAO,Howrah GST Commissionerate in this regard who was requested by the CPIO to furnish the information directly to me as informed by the CPIO in his RTI reply against point no. 5.

Moreover, the reply furnished by the CPIO against **point no.6** is not clear but appear to reveal that there is no authority in the whole Zone empowered to cancel /modify MACP upgradations granted by the competent cadre control authority i.e., Kol-II Comm'te without even consulting or informing the competent cadre control authority under the MACP rules .But unfortunately the same has been done in my case by erstwhile Kol-IV Comm'te by issuance of revised Pay re-fixation and revised fixation orders dt.09.12.2016 after 38 days of my retirement and also after 36 days of issuance of my LPC dt.02.11.2016, based on PAO,C.Ex,Kol-IV Comm'te wrong/defective letter dt.08.11.2016 issued after 8 days of my retirement by keeping me totally in dark even after several days of their issuance , without going through the MACP rules willfully inviting the undesirable situation . It is most unfortunate that Kol-IV Comm'te obliged PAO's wrong and unauthorized direction but the PAO,Kol-IV has no authority under any rule to issue direction to Kol-IV Comm'te to cancel/modify the MACP upgradation granted by the competent cadre control authority i.e.Kol-II Comm'te who only was empowered under the rules and also under common sense to cancel/modify the MACP upgradation orders granted by them , if found wrong subsequently. By this time it has already been proved that both the action of PAO,Kol-IV and the action of Kol-IV Comm'te were wrong and irregular and I am made to suffer unnecessarily even after more than 20 months of my retirement for their wrong action in this regard. However, I may kindly be informed specifically and categorically in this regard by referring to the relevant rule, para,O.M.etc. ,if any ,for the sake of transparency and awareness in this regard in larger public interest since the wrong pay fixation dt 09.12.2016 cancelling/modifying the correct fixation order dt.14.07.2016 and revised fixation order dt.29.07.2016 , issued earlier by Kol-IV Comm'te, which should be available with you as the re-fixation and revised fixation orders dt.09.12.2016 were issued by Kol-IV Comm'te.

Dated: 20/07/2018.

Yours faithfully,  
*Nirmalya Prasad Roy* 20/07/2018.  
( NIRMALYA PRASAD ROY )



NATION  
TAX  
MARKET

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, 1<sup>st</sup> floor, 15/1, STRAND ROAD, KOLKATA- 700001

दूरभाष सं/PHONE NO. 033-2262-8490, फैक्स/ FAX 033-2262-8490

C. No. IV (16)21/RTI/CGST/HWH/NPR/2018-19/ 3765-B Date: 21.06.2018

To  
Shri Nirmalya Prasad Roy  
Flat No. F-3, River Palace,  
280, K.B.C. Road, Hatkhola,  
P. O: Chandannagar,  
Dist: Hooghly, Pin: 712136

Sir,

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

Please refer to your RTI application dated 18.05.2018 which has been received at this office on 25.05.2018 from the CPIO & Deputy Commissioner, Pr. CCO, Kolkata Zone with the direction to furnish information directly to you.

The point wise information as sought for by you is furnished below.

**Point No. 1:** The Honorable Commissioner of Central Tax, Howrah GST Commissionerate is the Cadre Controlling Authority of the Inspectors, the postal address is 15/1 Strand Road, M. S. Building, Custom House, Kolkata-700 001. Name of the Commissioner is Shri Ravi Pratap Singh, Designation - Commissioner of Central Tax, Howrah GST Commissionerate and the date of assumption of charge as Cadre Controlling Authority by Shri R.P.Singh is 24/06/2017 in the light of the Office Order No.05/2017 dated 24/06/2017 issued by the Chief Commissioner, Central Excise, Kolkata Zone.

**Point No. 2:** One (01) MACP upgradation Order of Estt. Order No. 75/2017 under C. No. II(3)28-ET/HWH-GST/MACP/2017/5629 dated 19.12.2017 and One (01) corrigendum for Inspectors under C. No. II(3)28-ET/HWH-GST/MACP/2017/7783-88-B dated 12.02.2018 has been issued by the Present Cadre Controlling Authority from the date of assumption of the responsibility till date.

**Point No. 3:** Regarding this point it is to inform you that No revised MACP orders has been issued after 31.10.2016 in respect of the three Inspectors namely Shri Nirmalya Baroi, Shri Ashim Kumar Mallick and Shri Soumendra Dutta Bhowmick.

**Point No. 4:** So far the information sought for against this point is concerned, it is for your information since all the three Inspectors are posted in different Commissionerate/formations, the same in respect of Ashim Kumar Mallick, has been transferred under section 6(3) of the RTI Act, 2005 to Kolkata South CGST & CX Commissionerate, while that of Shri Nirmalya Baroi has been transferred

to the Audit-I CGST & CX Commissionerate, and the remaining one of Shri Soumendra Dutta Bhowmick has been transferred to Serampore division for furnishing the information directly to you.

**Point No. 5:** As regards this point, this is for your information that no such information in respect of revised pay fixation order is available as communicated by the concerned Section of this Commissionerate. However, this point has been transferred under section 6(3) of the RTI Act, 2005 to the PAO, Howrah GST Commissionerate with the request to furnish the information directly to you.

**Point No. 6:** The CPIO is not in a position to provide this information as the same is not available as communicated by the concerned section.

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 & 1<sup>st</sup> 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  
सीपीआईओ और सहायक कमिशनर /  
CENTRAL TAX केंद्रीय कर  
HOWRAH GST COMMISSIONERATE  
हावड़ा जीएसटी कमिशनरेट

C.No. As above / 3766-B

Date: 21.06.2018

Copy forwarded for information to the CPIO & Deputy Commissioner, Principal Chief Commissioner's Office, 180, Santipally, Rajdanga Main Road, Kolkata-700107, with reference to his letter under C.No.V(30)32/CGST/Pr.CCO/RTI/May-18/Kol/ 2018/10558 dated 22.05.2018.

  
(BIDYUT TALUKDAR)

CPIO & ASSISTANT COMMISSIONER  
सीपीआईओ और सहायक कमिशनर /  
CENTRAL TAX केंद्रीय कर  
HOWRAH GST COMMISSIONERATE  
हावड़ा जीएसटी कमिशनरेट

7/6

RTI Matter/Urgent

Dated: 18.05.2018.

From: Nirmalya Prasad Roy,  
Flat No.F-3,River Palace,  
280,KBC Road, Hatkhola,  
P.O:Chandannagar-712136,  
Dist: Hooghly.

To  
The Central Public Information Officer,  
C/o. the Principal Chief Commissioner of CGST & C.Ex.,  
(Kolkata Zone),  
GST Bhawan, R.B.Connector,  
180,Shanti Pally, Rajdanga Main Road,  
Kolkata- 700 107.

Sir,

Sub: Request for information under R.T.I.Act, 2005 – sought by Nirmalya Prasad Roy.

I would request you kindly to furnish pointwise information as sought hereunder for the sake of ensuring transparency and accountability in the working of different offices/officers under your overall kind control and supervision.

1. The name of the present Cadre Control Authority for Inspectors with name, designation and present postal address and date of assumption of the authority and from whom.
2. Total number of MACP upgradation orders for Inspectors issued and corrected/reissued, if any, by the present Cadre Controlling Authority from the date of assumption of the responsibility till date.
3. Please inform with relevant copies of revised MACP orders, if any, issued after 31.10.2016 in respect of the undermentioned three Inspectors (redeployed from NSO/Dep'tt.of Posts in May,2008) by the previous or the present Cadre Controlling Authority of Inspectors in view of retrospective revision of Pay fixation w.e.f. 01.09.2008 of Sri Nirmalya Prasad Roy,Inspector(Retd.) by Kol-IV Comm'te(now Howrah CGST & C.Ex. Comm'te)vide revised Pay fixation/refixation orders dt.09.12.2016 in exactly similar case by cancelling the 1<sup>st</sup> MACP upgradation, by converting the 1<sup>st</sup> MACP as 2<sup>nd</sup> MACP and also converting the 2<sup>nd</sup> MACP as 3<sup>rd</sup> MACP as desired by PAO.Kol-IV Comm'te,C.Ex.vide his letter dt.08.11.2016 (copy enclosed).
4. Please inform the last pay drawn as on 31.03.2018 by the above three Inspectors,with documentary proof thereof ,if any, and amount of arrears recovered/under recovery,

- i) Sri Nirmalya Baroi, DOB: 07.07.1963 and date of Entry in the grade :12.02.1993
- ii) " Archim Kumar Mallick,DOB:29.01.1961 and date of Entry in the grade :06.11.1985.
- iii) " Soumendra Dutta Bhowmick,DOB:18.03.1958 and Entry in the grade : 18.03.1985.

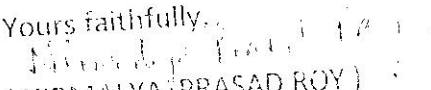
due to allegation about "wrongly granted" 1<sup>st</sup> MACP upgradations granted w.e.f.01.09.2008 in such cases under MACP rules of DOPT which was to be replaced by grant of 2<sup>nd</sup> MACP upgradation( copy of letter Kol-IV,PAO's letter dt.09.11.2016 enclosed) which was acceded to and implemented by erstwhile Kol-IV Comm'te by issue of revised pay fixation/refixation orders dt.09.12.2016 in the case of Sri Nirmalya Prasad Roy,Inspector treating the same as correct .

5. Please inform if the Commissionerates and PAO concerned in respect of the above three Inspectors , have themselves issued or caused to be issued any revised Pay fixation orders in respect of those Inspectors cancelling/modifying the earlier MACP orders issued by erstwhile Kol-II Comm'te without informing the competent cadre controlling Authority.

6. Please inform the designation of any other Authority in the Zone empowered to cancel/modify MACP upgradations without even consulting or informing the competent cadre control Authority under the MACP rules.

I am enclosing herewith IPO for Rs.30/- i.e.Rs.10/-,being the prescribed fee for seeking information under the RTI Act and Rs.20/-, being cost for supply of a maximum of 10 copies of documents in A4 size papers as requested. I declare that I am a citizen of India and the information sought is in larger public interest . Information sought as above do not fall within the scope of Section 8(1) of the RTI Act.  
Encl: IPO for Rs.30/- bearing no.

Dated. 18.05.2018.

Yours faithfully,  
  
( NIRMALYA PRASAD ROY )



**RTI MATTER**

भारतसरकार/GOVERNMENT OF INDIA

केन्द्रीयकर, होवराजीएसटीकमिशनरकेआयुक्तकाकार्यालय

OFFICE OF THE COMMISSIONER OF CGST & CENTRAL TAX,  
HOWRAH COMMISSIONERATE

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

M.S. BUILDING, 2<sup>nd</sup> floor, 15/1, STRAND ROAD, KOLKATA- 700001

दूरभाषसं/PHONE NO. 033-2262-8490

ORDER-IN-APPEAL NO. 07/RTI/2018-19

Dated 21/8/08/2018

**PASSED BY :** Shri. Sydney D'Silva,  
Joint Commissioner of Central Tax  
&  
1<sup>st</sup> 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 Nirmalya Prasad Roy, Flat No. F-3, River Palace, 280, K.B.C. Road, Hatkhola, P.O: Chandannagar, Dist: Hooghly, Pin: 712136 against reply furnished by the CPIO, Howrah GST Comm'te under letter C.No.IV (16)21/RTI/CGST/HWH/ NPR/2018-19/3765-B dated 21.06.2018 .

**I.** The appellant submitted an application dated 18.05.2018 seeking certain information from the CPIO & Assistant Commissioner, Howrah CGST Comm'te. The point-wise information, answer and point of appeals are depicted herein below:

**Information/Query No.5 :** Please inform if the Commissionerates and PAO concerned in respect of the above three Inspectors(namely S/Sri Nirmalya Baroi, Sri Ashim Kumar Mallick & Sri Soumendra Dutta Bhowmick) have themselves issued or caused to be issued any revised Pay fixation orders in respect of those Inspectors cancelling/modifying the earlier MACP orders issued by erstwhile Kol-II Comm'te without informing the competent Cadre Controlling Authority.

**Reply of the CPIO :** As regards this point, this is for your information that no such information in respect of revised pay fixation order is available as communicated by the concerned Section of this Commissionerate. However, this point has been transferred under section 6(3) of the RTI Act, 2005 to the PAO, Howrah GST Commissionerate with the request to furnish the information directly to you.

)

**Point of Appeal :** The appellant has appealed to ensure furnishing of required information against this point since no reply has been received till date (i.e. 20.07.2018) from the PAO, Howrah GST Commissionerate in this regard who was requested by the CPIO to furnish the information directly to him as informed by the CPIO in his reply against point no.5

**Information/Query 6:** Please inform the designation of any other Authority in the Zone empowered to cancel/modify MACP upgradations without even consulting or informing the competent Cadre Control Authority under the MACP Rules.

**Reply of the CPIO:** The CPIO is not in a position to provide this information as the same is not available as communicated by the concerned section.

**Point of Appeal :** The appellant contended that the reply furnished by the CPIO is not clear but appear to reveal that there is no authority in the whole Zone empowered to cancel/modify upgradations granted by the competent control authority i.e. Kol-II Comm'te without even consulting or informing the competent Cadre Controlling Authority under the MACP Rules. But unfortunately the same has been done in his case by erstwhile Kol-IV Comm'te by issuance of revised Pay re-fixation and revised fixation orders dated 09.12.2016 after 38 days of his retirement and also after 36 days of issuance of LPC dated 02.11.2016, based on PAO, C.Ex., Kol-IV Comm'te's wrong/defective letter dated 08.11.2016 issued after 8 days of my retirement by keeping him totally in dark even after several days of their issuance, without going through the MACP rules willfully inviting the undesirable situation. The appellant has further mentioned that it is most unfortunate that Kol-IV Comm'te obliged PAO's wrong and unauthorized direction but the PAO, Kol-IV has no authority under any rule to issue direction to Kol-IV Comm'te to cancel/modify the MACP upgradation granted by the competent Cadre Control Authority i.e. Kol-II Comm'te who only was empowered under the rules and also under common sense to cancel/modify upgradation orders granted by them, if found wrong subsequently. By this time it has already been proved that both the action of PAO, Kol-IV and the action of Kol-IV Comm'te were wrong and irregular and he was made to suffer unnecessarily even after more than 20 months of his retirement for their wrong action in this regard. However, the appellant has mentioned that he may kindly be informed specifically and categorically in this regard by referring to the relevant rule, para, O.M etc. if any, for the sake of transparency and awareness in this regard in larger public interest since the wrong pay fixation dt.09.12.2016 cancelling/modifying the correct fixation order dt.14.07.2016 and revised fixation order dt.29.07.2016, issued earlier by Kol-IV Comm'te, which should be available with the Joint Commr. & 1<sup>st</sup> Appellate Authority as the re-fixation and revised fixation orders dt.09.12.2016 were issued by Kol-IV Comm'te.

II. Aggrieved with the reply dated 21.06.2018, the appellant has preferred the instant appeal.

The Appellant has thus prayed for the following relief:

He has desired to be informed specifically and categorically in this regard by referring to the relevant rule, Para, O.M etc. if any, for the sake of transparency and awareness in this regard in larger public interest since the wrong pay fixation dt.09.12.2016 cancelling/modifying the correct fixation order dt.14.07.2016 and revised fixation order dt.29.07.2016, issued earlier by Kol-IV Comm'te, which should be available with the Joint Commr. & 1<sup>st</sup> Appellate Authority as the re-fixation and revised fixation orders dt.09.12.2016 were issued by Kol-IV Comm'te.

III. An opportunity for Personal Hearing was granted to the appellant on 08.08.2018 at 11.00 AM. But, the appellant, through his letter dated 01.08.2018, has expressed his inability to attend the same owing to his ailment. However, he has requested to decide his appeal dated 20.07.2016 on the basis of his written submission therein.

He has also made Additional Grounds of Appeal pertaining to Point No.5 in this communication itself by submitting, inter-alia, that out of the three Inspectors (namely S/Sri Nirmalya Baroi, Sri Ashim Kumar Mallick & Sri Soumendra Dutta Bhowmick) as mentioned against Point No.3, there has been no cancellation/modification of MACP orders and issuance revised pay fixation orders and recovery of arrears by the Commissionerates and PAOs of other Commissionerates in respect of Sri Nirmalya Baroi & Sri Ashim Kumar Mallick who had been granted 1<sup>st</sup> ACP under earlier ACP Scheme of 09.08.1999 and again granted 1<sup>st</sup> MACP upgradations and also 2<sup>nd</sup> and 3<sup>rd</sup> MACP as admissible under the rules. The appellant has further contended that in respect of Sri Soumendra Dutta Bhowmick, Inspector, Serampore Division, Howrah GST Comm'te retired on 31.03.2018, the similar pay fixation case has been held up in the light of PAO, Kol-IV's letter dated 13.03.2018 wherein, the PAO raised objection about grant of 1<sup>st</sup> MACP again inspite of his being granted 1<sup>st</sup> ACP on 09.08.1999 and also 2<sup>nd</sup> and 3<sup>rd</sup> MACP with the wordings "does not seem to be in order" and requested to provide necessary clarification which means that the PAO is not sure and certain about the admissibility or otherwise of 1<sup>st</sup> MACP in case of Shri Bhowmick.

It has further been contended that in case of the appellant, which is similar to that of Sri Soumendra Dutta Bhowmick, the PAO, Kol-IV under his letter C.No.PAO/C.Ex/Kol-IV/SV/2016-17/483 dt.08.11.2016 strongly objected to grant of 1<sup>st</sup> MACP again inspite of 1<sup>st</sup> ACP granted on 09.08.1999 but without specific mention of the provision of MACP rules and categorically remarked "as per orders of MACP 2<sup>nd</sup> MACP on 01.09.2008 and 3<sup>rd</sup> MACP on 05.12.2015 are admissible to him" and further remarked that Sri Nirmalya Prasad Roy was "wrongly granted 2<sup>st</sup> and 2<sup>nd</sup> MACP simultaneously on 01.09.2008 and arrears amounting to Rs.4,51,710 from 01.09.2008 to 31.10.2015 to be recovered for recovery of over payment". Over and above, the appellant has, inter-alia, reiterated at length the pay

fixation/revision order dt.09.12.2016 and consequential recovery of an amount of Rs.4,69,846/- from his gratuity without any valid rules and procedures long after his superannuation on 31.10.2016 as totally wrong/irregular. He has further claimed that inspite of 1<sup>st</sup> ACP granted on 09.08.1999 all the three MACPs 1<sup>st</sup>, 2<sup>nd</sup> and 3<sup>rd</sup> are very much admissible to him and had accordingly been granted by the competent Cadre Controlling Authority as in all other similar cases not only in Kolkata Zone but also in other Central Govt. offices in similar cases. The appellant has also requested to review and decide his pensionary benefits as admissible under the rules of Govt. of India in a judicious manner and with reference to Article 14 and 16 of the Constitution of India.

#### **IV. Discussion & findings**

**(a)** I have gone through the case records, the appeal dated 20.07.2018 vis-à-vis the reply dated dt.21.06.2018 furnished by the CPIO & Assistant Commissioner, Central Tax, Howrah CGST Commissionerate pertaining to the RTI application dated 18.05.2018 filed by the instant appellant.

**(b)** In the instant case, I find that out of the 06(six) points of information i.e. 1 to 06, the appellant has preferred appeal against Point Nos. 5 & 6 respectively. As a matter of fact, the crux of the issue revolves around non supply of information pertaining to his pension case, by the PAO & CPIO, CGST & Central Excise, Howrah Comm'te as sought for by the instant appellant in his application dated 18.05.2018.

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

**(i)** Point of appeal No.5: So far as this Point of the subject RTI application is concerned, I find that the CPIO has quite rightly transferred the copy of the application under Section 6(3) of the Right to Information Act 2005 to the PAO, Howrah GST Commissionerate for furnishing the desired information pertaining to Point No.5 to the applicant concerned directly. But, it is observed that the PAO, Howrah GST Commissionerate, instead of sending the reply to the applicant/appellant concerned, had sent a letter to the CPIO, vide his letter No.PAO/CGST/KOL.II/RTI/ADMN/18-19/689 dated 30-05-2018(received in this office on 09.07.2018) wherein, inter-alia, modalities have been mentioned regarding particulars of pay fixation consequent upon grant of MACP to an individual or a group of individuals.

However, it is amply clear from the submission of the appellant himself, as contained in Para 2 of III above, that he has obtained the desired information from the reply to his RTI application dated 18.05.2018.

**(ii)** Point of appeal No.6: As regards this Point of the subject RTI application goes, I find that since the information sought for by the appellant was/is not available with the CPIO concerned, the same could not be provided. Over and above, the stand taken by the CPIO is

in consonance with the provisions of the RTI Act 2005 and to buttress his position, I place reliance on the provisions of the RTI Act 2005, wherein, it has been enshrined that the basic mandate/tenet of the RTI Act is that the information which is available with the CPIO can only be provided to an applicant, an aspect which derives provisional backing in Section 2(j) *ibid*, wherein, it has, *inter-alia*, been enshrined that the CPIO is not required to collect, compile or create information for the information seeker but he is expected to provide the information 'available' in the material form. This position also derives judicial backing /credence from the ruling as contained in Para 5 of the Hon'ble CIC's order No.CIC/SS/A/2011/001527 dated 17.02.2012.

In this context, I also take recourse to the verdict of the Hon'ble CIC in Appeal No.CIC/AT/A/2006/00588, dated 30.11.2006(CIC) and I intend to reproduce/ excerpt the relevant portion of the judgment as contained in para 11 of the subject order:

"11. Right to Information Act confers on all citizens a right to access information and this right has been defined under Section 2(j) of the said Act. An analysis of this Section would make it clear that the right relates to information that is held by or under the control of any public authority. If the public authority does not hold information or the information cannot be accessed by it under Section 2(f) or if the information is non-exist, the public authority cannot provide the same under the Act. The Act does not make it obligatory on the part of the public authority to create information for the purpose of its dissemination."

From the above, particularly from the provisions of the RTI Act 2005 and the different judgments pronounced by the Hon'ble CIC, it is explicitly clear that the prime condition for furnishing information/documents, as the case may be, to an RTI applicant, is availability of the same with the CPIO concerned. Since, in the instant case, the desired information is not available with the CPIO, he was/is not in a position to provide the same. Thus, the appellant's contention that the reply furnished by the CPIO was not clear and assuming that there is no authority in the Zone empowered to cancel/modify the MACP upgradations is neither sustainable nor tenable since such conclusion/inference is based on assumption and presumption and the same cannot derive any support/backing by any canon of interpretation.

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

#### **V. ORDER**

(a) Point No.5 : I accept the reply furnished by the CPIO.

(b) Point No.6 : I uphold the stand taken by the CPIO.

The appeal is disposed of accordingly.

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

  
( Sydney D'Silva),  
1<sup>st</sup> Appellate Authority,  
&

**Joint Commissioner of Central Tax**  
**Howrah CGST Commissionerate**

C.No.IV(16)07/RTI/Appeal/CGST/HWH/NPR/2018-19/ Date: 21/08/2018

8703-04A

Copy forwarded for information to:

- (1) Shri Nirmalya Prasad Roy, Flat No. F-3, River Palace, 280, K.B.C. Road, Hatkhola, P.O: Chandannagar, Dist: Hooghly, Pin: 712136.
- (2) The CPIO & Assistant Commissioner, Central Tax, Howrah CGST Commissionerate for compliance.

  
( Sydney D'Silva),  
1<sup>st</sup> Appellate Authority,  
&  
**Joint Commissioner of Central Tax**  
**Howrah CGST Commissionerate**

o/c