

CENTRAL INFORMATION COMMISSION

Room No.296, II Floor, B Wing, August Kranti Bhawan, Bhikaji Cama Place, New Delhi-110066

Telefax:011-26180532 & 011-26107254 website:cic.gov.in

Appeal: No. CIC/LS/A/2010/901001-DS

Appellant : Shri L.V.Srinivasan, Pallavaram (through video conferencing)

Public Authority : Central Board of Direct Taxes, New Delhi
(Smt.Alka Gautam-CPIO)

Date of Hearing : 07/12/2010

Date of Decision : 07/12/2010

Facts:-

The applicant preferred RTI request dated 14/09/2009 before the CPIO, CBDT Department of Revenue, Ministry of Finance New Delhi vide which he sought the entire file notings concerning the retrospective amendments to Explanation (b) to Section 54E C of the Income Tax Act 1961 and its proviso by the Finance Act 2007 – **enclosed herewith as Annexure A.**

2. The CPIO vide his order of 22/10/2009 provided information which failed to satisfy the appellant who preferred appeal dated 28/10/2009 before the First Appellate Authority. Vide FAAO of 27/11/2009 he denied disclosure of file notings of Budget file citing section 8 (1) (a) of the RTI Act, 2005.

3. Being aggrieved and not being satisfied by the above orders, the appellant preferred second appeal before the Commission. The matter was heard today. Respondent was present in person as above. Appellant was heard through audio conferencing. Both parties presented detail arguments. Appellant argued that by giving retrospective effect to the above Section the capital gains benefit earlier provided was taken away and therefore it was only right that the Department should provide a transparent explanation for its administrative and budgetary decision which came into effect on 01/04/2007 and had an impact on investments made in the financial year 2006 – 07. Respondent once again reiterated their position that notings pertaining to budget could not be disclosed.

Decision

4. After hearing both parties, the Commission directs respondent to provide information as sought by the respondent within 03 weeks of receipt of the order. This decision is on account of the fact that the matter is over three years old and the whole issue pertaining to budget for the year 2007 – 08 is complete and over. Also, Commission draws the attention of the respondent to section 4 (d) of the Act wherein it is clearly stated that the public authority must provide reasons

for its administrative or quasi-judicial decisions to affected persons and which places the onus of transparency and accountability squarely on the public authority for providing credible explanation for its administrative decisions.

(Smt. Deepak Sandhu)
Information Commissioner (DS)

Authenticated true copy

(T.K. Mohapatra)
Under Secretary & Deputy Registrar
(Tel: 011-26105027)

Copy to:-

1. Shri L.V.Srinivasan,
19/1, GST Road,
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Pallavaram,
Chennai-600043.
2. The CPIO,
Government of India,
Ministry of Finance,
Department of Revenue,
CBDT,
North Block,
New Delhi.
3. The Appellate Authority
Government of India,
Ministry of Finance,
Department of Revenue,
CBDT,
North Block,
New Delhi.