

केन्द्रीय सूचना आयोग
Central Information Commission
बाबा गंगनाथ मार्ग, मुनिरका
Baba Gangnath Marg, Munirka
नई दिल्ली, New Delhi – 110067

**File No : CIC/CAKP/A/2022/134697 +
CIC/CAKP/A/2022/134775**

Mr Prabhat Chandra Chaturvedi

.....अपीलकर्ता/Appellant

VERSUS

बनाम

CPIO

1. O/o. Pr. Chief Commissioner of IT (CCA)
Aayakar Bhawan, 16/69, Civil Lines, Kanpur
Uttar Pradesh-208001

2. O/o. the Addl./Jt. Commissioner of IT
Central Range, Aayakar Bhawan, Bhainsali Ground
Meerut, UP-250001

....प्रतिवादीगण /Respondent

Date of Hearing : 06/07/2023

Date of Decision : 06/07/2023

INFORMATION COMMISSIONER : Saroj Punhani

Note -The above mentioned Appeals have been clubbed together for decision as these are based on similar RTI Applications.

Relevant facts emerging from appeal:

RTI application filed on : 21/02/2022 & 22/02/2022

CPIO replied on : Not on Record

First appeal filed on : 25/03/2022

First Appellate Authority order : Not on Record

Second Appeal dated : 21/07/2022

Information sought:

The Appellant filed an online RTI application dated 21.02.2022 with Respondent no. 1 seeking the following information:-

"...Search and seizure operations were conducted u/s 132 of the Income Tax Act on the Chaturvedi Group on 11th October,2018 by the Dy Director of Income Tax (Investigation), Noida. As a consequence of these search & seizure operations proceedings u/s 127 of the Income Tax Act were initiated against Avijai Charitable Trust (PAN NO AADTA1750A) by the Commissioner of Income Tax(Exemption), Delhi. The CIT (Exemption), Delhi vide his Order dated 04.02.2022 u/s 127 of Income Tax Act having DIN & Order No 1TBA/COM/F/17/2021-22/1039421189(1) has transferred the jurisdiction of Avijai Charitable Trust from ITO(E) Ward1(1), Delhi to DCIT, Central Circle - 1, Noida. In respect of this matter and proceedings undertaken by CIT(Exemption), Delhi from 01.12.2020 till the final order dated 04.02.2022 kindly provide the following information to us under the Right to Information Act.

- 1. Copy of complete proposal along with all Annexures/Enclosures sent by Pr. CIT(Central }, Kanpur vide his letter F.No. Pr. CIT(C)/KNP/28/PMC/2018-19 dated 23.10.2020 for centralization of MIS Avijai Charitable Trust pertaining to " PMC Fincorp Group "and the date on which this proposal from Pr. CIT(C), Kanpur was received by CIT(Exemption), New Delhi.*
- 2. Copies of complete statements of Mr Prabhat Chandra Chaturvedi and Ms Mallika Chaturvedi recorded u/s 132(4) of Income Tax Act during search operations on 11.10.2018.*
- 3. Copy of Valuation Report dated 06.05.2010 prepared by Shri Ashok Garg, Govt Approved Valuer in respect of construction cost on property at D-63, Sector 47, Noida which has been mentioned in para 6(3) in the Order dated 04.02.2022 of CIT (Exemption), Delhi*
- 4. Copy of Satisfaction Note recorded in the case of M/S Avijai Charitable Trust for initiation of proceedings u/s 153C of I.T Act which has been*

mentioned by CIT (Exemption), Delhi in para 6(2) of his Order date 04.02.2022.

5. Whether any Satisfaction Note U/s 153 C was recorded by ITO (Exemption) Ward 1(1), Delhi in respect of Avijai Charitable Trust ? If yes, then provide a copy of this Satisfaction Note.

6. Copies of all incriminating material seized during search operations on 11.10.2018 on Chaturvedi Group relating to Avijai Charitable Trust.

7. Copies of all incriminating material seized during search operations on 11.10.2018 on PVIC Fincorp Group relating to Avijai Charitable Trust.”

The Respondent no. 1 transferred the RTI Application on online RTI portal to Respondent no. 2 on 03.03.2022.

Being dissatisfied, the appellant filed a First Appeal dated 25.03.2022. On 01.04.2022, the First Appeal of the Appellant was transferred to the FAA, O/o. CCIT, Ghaziabad under due intimation to the Appellant. The FAA O/o. CCIT, Ghaziabad order's, if any, is not available on record.

CIC/CCA KP/A/2022/134775

Information sought:

The Appellant filed an RTI application dated 22.02.2022 with Respondent no. 1 seeking the following information:-

“Search and seizure operations were conducted u/s 132 of the Income Tax Act on the Chaturvedi Group on 11th October, 2018 by the Dy Director of Income Tax (Investigation), Noida. As a consequence of these search & seizure operations proceedings u/s 127 of the Income Tax Act were initiated against Avijai Charitable Trust (PAN NO AADTA1750A) by the Commissioner of Income Tax(Exemption), Delhi. The CIT (Exemption), Delhi vide his Order dated 04.02.2022 u/s 127 of Income Tax Act having DIN & Order No 1713A/COM/F/17/2021-22/1039421189(1) has transferred the jurisdiction of Avijai Charitable Trust from ITO(E) Ward1(1), Delhi to DCIT, Central Circle -1, Noida. In respect of this matter and proceedings undertaken by

CIT(Exemption), Delhi from 01.12.2020 till the final order dated 04.02.2022 kindly provide the following Information to us wider the Right to Information Act.

1. Copy of complete proposal along with all Annexures/Enclosures sent by Pr. CIT(Central), Kanpur vide his letter F.No. Pr. CIT(C)/KNP/28/PMC/2018-19 dated 23.10.2020 for centralization of M/S Avijai Charitable Trust pertaining to PMC Fincorp Group "to Commissioner of Income Tax (Exemption), Delhi."

Having not received any response from the CPIO, the appellant filed a First Appeal dated 25.03.2022. The FAA's order, if any, is not available on record.

Feeling aggrieved and dissatisfied, the appellant approached the Commission with the instant set of Second Appeal(s).

Relevant Facts emerging during Hearing:

The following were present:-

Appellant: Present through video-conference.

Respondent (s): Ashish Shukla, ACIT & CPIO present through video-conference.

The Appellant stated that he is aggrieved with the fact that complete desired information has not been provided to him till date.

In response to Appellant's contentions, the CPIO invited attention of the bench towards his written submission filed prior to hearing wherein he inter alia stated as under –

"...in respect of information sought by the assessee and the information provided by this office, the details are as under:-

1. Copy of complete proposal along with all Annexures/Enclosures sent by Pr. CIT(Central), Kanpur vide his letter F.No. Pr. CIT(C)/KNP/28/PMC/2018-19 dated 23.10.2020 for centralization of MIS Avijai Charitable Trust pertaining to PMC Fincorp Group" and the date on which this proposal from Pr. CIT(C), Kanpur was received by CIT(Exemption), New Delhi:-

In this context, copy of centralization u/s 127 of the I.T. Act from ITO(E), Ward-1(1) Delhi to DCIT, CC-1, Noida was provided to the applicant/assessee vide this office letter F.No. ACIT/CC-1/Noida/RT1/2022-

23/51 dated 27.04.2022 (Copy attached). Further, copy of proposal along with all annexures/enclosures is kept in the O/o the Pr.CIT(C), Kanpur. No such record is maintained in this office.

2. Copies of complete statements of Mr. Prabhat Chandra Chaturvedi and Ms. Mallika Chaturvedi recorded u/s 132(4) of Income Tax Act during search operations on 11.10.2018:-

In this context, copy of statements of Mr. Prabhat Chandra Chaturvedi and Ms. Mallika Chaturvedi were provided to the applicant/assessee vide this office letter F.No. ACIT/CC-1/ Noida/ RTI/2022- 23/51 dated 27.04.2022 (Copy attached).

3. Copy of Valuation Report dated 06.05.2010 prepared by Shri Ashok Garg, Govt Approved Valuer in respect of construction cost on property at D-63, Sector 47, Holds which has been mentioned in para 6(3) in the Order dated 04.02.2022 of CIT (Exemption), Delhi:-

In this context, no DVO reference in this case was made by this office. The above reference was made by O/o the CIT(E), Delhi and no such record is available in this office. The applicant may kindly obtain the same from O/o the CIT(E), Delhi.

4. Copy of Satisfaction Note recorded in the case of M/S Avijai Charitable Trust for initiation of proceedings u/s 153C of IT Act which has been mentioned by CIT (Exemption), Delhi in para 6(2) of his Order date 04.02.2022.

In this context, copy of Satisfaction note was provided to the applicant/assessee vide this office letter F.No. ACIT/CC-1/Noida/RTI/2022- 23/51 dated 27.04.2022 (Copy attached).

5. Whether any Satisfaction Note U/s 153 C was recorded by ITO (Exemption) Ward 1(1), Delhi in respect of Avijai Charitable Trust? If yes, then provide a copy of this Satisfaction Note.

The case was centralized in this office and the proceedings u/s 153C were initiated from this office as the jurisdiction of the assessee was already lying in this office.

The copy of the satisfaction note recorded in this office was provided to the assessee vide this office letter F.No. ACIT/CC-1/Noida/RT1/2022-23/51 dated 27.04.2022 (Copy attached)

6. Copies of all incriminating material seized during search operations on 11.10.2018 on Chaturvedi Group relating to Avijai Charitable Trust.

In this context, all incriminating material based on which additions were made in the Assessment orders of the assesses, have been incorporated in the Assessment order of the assessee and the same was delivered to the assesses. Further, the assessee has been requested to obtain the copy of the other relevant seized material from this office as per his convenience.

7. Copies of all incriminating material seized during search operations on 11.10.2018 on PMC Fincorp Group relating to Avijai Charitable Trust.

In this regard assessee has been requested to obtain the copy of the relevant seized material from this office as per his convenience.

He further emphasized on the fact that an opportunity of inspection of relevant records was also offered to the Appellant; however, he did not avail of the same. He added that the RTI Application and also the First Appeal were not filed by the Appellant with the appropriate CPIO/ FAA respectively, rather these have been received on inter-transfer basis. In this regard, the Appellant interjected to contest that the statement of CPIO is not acceptable at all as he filed the RTI Application and First Appeal on the basis of relevant details of CPIO/ FAA reflected on the website of the Respondent.

To a query from the Commission regarding another opportunity of inspection of relevant records, the Appellant agreed to avail of the same and the CPIO also volunteered to reiterate the said offer to the Appellant on a mutually agreed dated on 10th July, 2023 at the PCIT (Central Office), Sector 33 , Noida where the records of information sought are maintained.

Decision:

In furtherance of hearing proceedings and after hearing submissions of both the parties, although the Commission finds no infirmity with the response as such.

However, to allay the dissatisfaction of the Appellant, the Commission hereby directs the CPIO to reiterate his offer of inspection of the relevant available records as sought for in the instant RTI Applications on a mutually decided date and time preferably on 10th July, 2023 as discussed during the hearing. The

intimation of the date & time of inspection will be provided to the Appellant telephonically and in writing by the CPIO. Copy of documents, as identified and desired by the Appellant shall be provided free of cost upto 50 pages and thereafter upon receipt of RTI fees as per RTI Rules, 2012 be provided by the CPIO. In doing so, the CPIO is at liberty to redact the relevant records of third party's disclosure of which stands exempted under Section 8(1)(j) of RTI Act by keeping in view the applicability of Section 10 of RTI Act for severance of records.

The CPIO is also directed to ensure that due assistance is provided to the Appellant during the inspection in accessing and identifying the records. The said direction should be complied with by the CPIO within 15 days from the date of receipt of this order and a compliance report to this effect should be sent to the Commission by the CPIO incorporating the details of the records provided for the inspection and copies thereof, immediately thereafter.

The appeal (s) are disposed of accordingly.

**Saroj Punhani (सरोज पुनहानि)
Information Commissioner (सूचना आयुक्त)**

Authenticated true copy
(अभिप्रमाणित सत्यापित प्रति)

(C.A. Joseph)

Dy. Registrar

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सी. ए. जोसेफ, उप-पंजीयक

दिनांक /