

प्रधान मुख्य आयुक्त कार्यालय
केंद्रीय माल और सेवा कर,
अहमदाबाद क्षेत्र
जीएसटी भवन, राजस्व मार्ग,
अम्बावाड़ी, अहमदाबाद- ३८००१५



Office of the
Principal Chief Commissioner
Central Goods & Services Tax,
Ahmedabad Zone,
GST Bhavan, Revenue Marg,
Ambawadi, Ahmedabad- 380015

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A.	File Number	GCCO/RTI/FAAA/25/2023- Tech
B.	Order in Appeal No.	02/RTI APPEAL (PCCO)/FAA/AHD/2022-23
C.	Passed by	Shri Amit Kumar Mishra, Additional Commissioner & Appellate Authority, O/o - Principal Chief Commissioner Central GST, Ahmedabad Zone
D.	Date of order/Issue	Approved Date
E.	Name and address of Applicant	Shri Nilesh N Mistry, 803, Labh Block, Shukan Tower Bodakdev, Judges Bunglow Char Rasta Ahmedabad, Gujarat

1. This Order-in-Appeal is granted to the concerned free of charge.
2. Any person aggrieved by this Order-in-Appeal may file an appeal under section 19 (3) of the Right to Information Act, 2005 to Central Information Commission, CIC Bhawan, Baba Gangnath Marg Munirka, New Delhi-110067.
3. Appeal shall be filed within ninety days from the date of receipt of this order in accordance with the provisions of section 19 (3) of the Right to Information Act, 2005, before the Central Information Commission.

ORDER-IN-APPEAL

1. The RTI Appeal under consideration has been filed by Shri Nilesh N Mistry against the action taken by the CPIO, Office of the Chief Commissioner of Central GST, Ahmedabad Zone with reference to disposal of his offline RTI Application bearing Registration No. NIL dated 19-01-2023 (received in this office on 23-02-2023).
2. The appellant vide his RTI application had sought information about GST applicable/paid on Land allotted by Ahmedabad Municipal Corporation on lease during 2019-20, 2021, 2022.
3. In response to the above application, the CPIO, Office of the Principal Chief Commissioner of Central GST, Ahmedabad Zone, transferred the application on 24-03-2023 to the PIO, O/o The Chief Commissioner State Taxes Gujarat, located at Rajya Kar Bhavan, Ashram Road, Ahmedabad. The Application was transferred as the information sought for in the RTI application pertained to a Taxpayer (M/s Ahmedabad Municipal Corporation holding GSTIN 24AAALA0024C1DI) who is under

the Administrative Control of Gujarat State GST Authorities i.e. Division-1, Range-1, Unit-Ghatak-3 at Ahmedabad headed by Chief Commissioner State Taxes, Gujarat.

4. Being aggrieved by the said action of CPIO, the Appellant filed the present appeal via Email dated 17-04-2023 in Gujarati Language. The free translation of the same as signed by the Appellant is reproduced below:

“Respected Sir,

I, the applicant, had requested for necessary information under RTI Act, 2005 on 19.01.2023. Vide your letter dated 24.01.2023, it has been intimated that my application was received in your office on 23.02.2023 and the original application has been transferred from your Office to the Public Information Officer, Office of the Chief State Tax Commissioner, Rajya Kar Bhavan, Ashram Road, Ahmedabad on 24.02.2023.

With due respect, it is to say that you have intentionally suppressed the information and not provided the information with malafide intention. This is clearly a violation of the provisions of RTI Act, 2005.

It is my appeal that my application may be heard and information may please be provided without any fee/payment. Please give me a hearing date.

Enclosure: Original Application

Letter dated 24.02.2023 from your Office

Thanking you in anticipation.

*Nilesh Mistry (Social Activist)
9099212763
Nileshmistry92@gmail.com”*

5. Upon receipt of the present RTI appeal, a letter dated 28-04-2023 vide File Number GCCO/RTI/FAAA/25/2023-TECH-O/o Pr CC-CGST-ZONE-AHMEDABAD was issued to the Appellant granting him a Personal Hearing before the First Appellate Authority, Office of the Principal Chief Commissioner of Central GST, Ahmedabad Zone, with the option to attend the PH in Physical / Virtual mode also at 1230 Hours on 02/05/2023. In response, the Appellant via his email dated 02-05-2023, requested to reschedule the hearing for either May 3rd or May 5th or any other convenient date.

6. Thereafter, another letter dated 03-05-2023 vide File number GCCO/RTI/FAAA/25/2023-TECH-O/o Pr CC-CGST-ZONE-AHMEDABAD was issued to the Appellant granting Personal Hearing at 1230 Hours on 04/05/2023.

7. Shri Nilesh N Misty, the Appellant physically attended the personal hearing on 04/05/2023, wherein he reiterated the submissions made in his Appeal dated 17/04/2023.

Discussion & finding:

8. I have carefully gone through the facts of the case and submissions made by the appellant in the matter of his RTI application received offline in this office on 23/02/2023 and action taken by the CPIO and observe that –

8.1. RTI application filed by the applicant is regarding GST on renting/leasing of open land by Ahmedabad Municipal Corporation during the period 2019-20, 2021 & 2022.

8.2. Administrative control of every GST Taxpayer is distributed among State GST Authority or Central GST Authority. The jurisdictional GST Authority is the custodian

of records pertaining to the said GST taxpayer and hence, any GST related information in respect of a taxpayer can only be available with Public Authority who is the jurisdictional GST Authority i.e. the Authority who has the Administrative Control on GST matters over that taxpayer. Accordingly, the information sought in respect of M/s. Ahmedabad Municipal Corporation, who is holding GST Registration No. (GSTIN) 24AAALA0024C1DI, would be available with their jurisdictional GST Authorities which in the present cases is Gujarat State GST Authority (Division-1, Range-1, Unit-Ghatak-3 at Ahmedabad), headed by Chief Commissioner State Taxes, Gujarat.

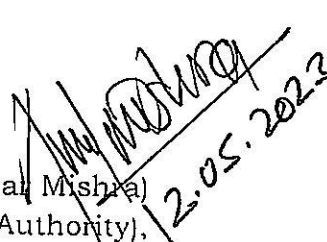
8.3 As the subject matter of the original application is only connected with the functions of a Public Authority different that the CPIO CGST Zone, Ahmedabad, the CPIO has transferred the original application to the Public Information officer in the office of the Chief Commissioner of State taxes, Ahmedabad on 24-02-2023.

8.4. The Appellant vide appeal made before Appellate Authority on 17/04/2023 made averments that information has been intentionally suppressed and not been provided to him with mala fide intention, in violation of the provisions of RTI Act, 2005.

8.5. Section 6 of RTI Act 2005 provides that where an application is made to a public authority requesting for any information which is held by another public authority or the subject matter of which is more closely connected with the functions of another public authority, the public authority to which such application is originally made, shall transfer the application to that other public authority. Accordingly, in the present case, CPIO has transferred the Application to the concerned Public Authority.

ORDER

9. In view of the above facts, I find that the CPIO was not in a position to provide the information sought for by the Appellant and accordingly he transferred his application to the concerned public authority under the State of Gujarat. The applicant is advised to seek the information from the respective PIO under the State GST Authorities. Accordingly, the appeal is disposed in the above manner.


(Amit Kumar Mishra)
(Appellate Authority),
Additional Commissioner
Central GST, Ahmedabad Zone
Ahmedabad

By Email
(nileshmistry2005@gmail.com)
To
Shri Nilesh N Mistry
803, Labh Block,
Shukan Tower
Bodakdev, Judges Bunglow Char Rasta
Ahmedabad, Gujarat

Copy to:

1. The CPIO, CCO, Central GST, Ahmedabad Zone, Ahmedabad for information please.
2. The Deputy/Assistant Commissioner (Systems), Central GST & Central Excise, Ahmedabad-South with a request to upload the same on the website.