IN THE HIGH COURT OF PUNJAB AND HARYANA,
AT CHANDIGARH

202/203/204

CWP Nos.7170, 9205 and 9206 of 2013
Decided on : 17.10.2016

R.K.Mahajan

... Petitioner

Versus

Deputy Commissioner of Income Tax & Central Public Information Officer (RTI Cell) and others

.. Respondents

CORAM : HON'BLE MR.JUSTICE G.S.SANDHAWALIA

Present : None for the parties.

G.S.Sandhawalia, J. (Oral)

Case has been called twice but none has put in appearance on behalf of the petitioner. On the last three occasions also, none had appeared on behalf of the petitioner.

This order shall dispose of all the aforesaid writ petitions by a common order as they have a common judgment. The relevant facts have taken from CWP-7170-2013.

As per order dated 21.03.2014, stand of the respondent was that information as sought, has already been supplied to the petitioner. Counsel for the petitioner had taken time to file replication but the same has not been done so far.

Petitioner seeks information as mentioned in his application dated 16.05.2011 (Annexure P/1) which relates to one, Smt.Sonia Atam

Dev (hereinafter known as the Assessee) along with her Income Tax Assessment for the assessment year 2008-09 after making inquiries and investigations as per the report of the petitioner. Similarly, notices under Section 17(1) of the Wealth Tax Act for the assessment year 2003-04 to 2005-06 were issued in the month of March, 2010. The information sought to be ascertained was as to whether urban land worth five crores of rupees claimed by the Assessee as exempt from Wealth Tax had been brought to tax or not.

The said assessee had filed objections regarding disclosure of her information on the ground that the information as sought is entirely her personal financial information, disclosure of which has no relationship with public activity and providing of information will cause unwanted invasion of her privacy. Providing of her information to the stranger, was squarely exempted from disclosure under Section 8 (1)(j) of the Right to Information Act, 2005.

The authority, accordingly, declined the request on 17.06.2011 (Annexure P/2), of the petitioner while disposing of the application. The first appeal was dismissed by noticing that the Central Information Commissioner vide its order dated 29.12.2010 had held that broad information be provided to the appellant whether the inputs, provided by him, were found to be true partially true or untrue after the completion of the enquiry/investigation since premature furnishing of information would jeopardize action being taken by the department and would be detrimental to the investigation in progress.

Resultantly, the first appeal was also disposed of, in the same terms. The Central Information Commission also accordingly disposed of the second appeal in the same terms. Thereafter, the present writ petition has been filed.

In the written statement, it has been averred that after taking cognizance of the complaint, enquiry proceeding under the Wealth Tax Act 1957 were initiated and assessment had been made for the assessment year 2003-04 and it was held that the agricultural land which fell within the Municipal Limits of Kapurthala was an asset as per the provisions of Section 2(ea) (5) read with explanation 1(b) of the Wealth Tax Act, 1957.

The appeal had been filed by the said assessee which was allowed by the Commissioner of Income Tax (Appeals), Jalandhar holding that the agriculture land of the assessee as per the record of the Government and use for agricultural purposes in not to be treated as Urban Land and consequently, a taxable asset under the provisions of Section 2(ea) (5) of the Wealth Tax Act, 1957 in view of the amended provision of section 61 of Finance Act, 2013 w.e.f. 1.4.1993.

Keeping in view the above, it is apparent that the stand taken by the respondent on earlier occasion dated 21.03.2014 that the information stood supplied, is well justified. As noticed, none has put in appearance on behalf of the petitioner thereafter. Keeping in view the fact that assessee had opted for availing her legal remedy against the assessment order passed on the basis of complaint furnished by the petitioner, the present writ petitions are disposed of as having been rendered infructuous.

Photocopy of the order be placed on the files of other connected cases.

[G.S.Sandhawalia]
Judge

17.10.2016
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Whether speaking/reasoned : Yes/No
Whether Reportable : Yes/No