

केन्द्रीय सूचना आयोग  
**Central Information Commission**  
बाबागंगनाथमार्ग, मुनिरका  
**Baba Gangnath Marg, Munirka**  
नईदिल्ली, New Delhi – 110067

**File No : CIC/CCITA/A/2021/609436**

**Ambika Bhatia**

.....अपीलकर्ता/**Appellant**

VERSUS

बनाम

**CPIO,**

Office of the Assistant Commissioner of Income Tax, ACIT CIR-1, JNR, RTI Cell, Taranjali Bldg, Jamnagar, Income Tax Office, Nr. Amber Cinema, Pt. Nehru Marg, Hospital Road, Jamnagar, Gujarat-361008.

....प्रतिवादीगण /**Respondent**

Date of Hearing : 04/07/2022

Date of Decision : 11/08/2022

**INFORMATION COMMISSIONER : Saroj Punhani**

**Relevant facts emerging from appeal:**

RTI application filed on : 21/10/2020

CPIO replied on : 05/11/2020

First appeal filed on : 28/11/2020

First Appellate Authority's order : 23/12/2020

2nd Appeal/Complaint dated : 15/03/2021

**Information sought:**

The Appellant filed an online RTI application dated 21.10.2020 seeking the following information relating to her husband Sanket Thapar son of Sh. Bhrigo Nandan Thapar, R/o Opposite Hari Baba Mandir, Hari Nagar, Hoshiarpur - 146001 (PAN: ACHPT5660N) for the assessment years commencing from assessment year 2013-14 to assessment year 2020-21 for defending her matrimonial court case pending in the court and for claiming fair amount of maintenance for herself and

her minor daughter under the Domestic Violence Act 2005 and Hindu Marriage Act, 1954 etc:

1. *“Please intimate the gross income as well as net taxable income after claiming deductions under Chapter VI-A of the Income Tax Act, 1961 from the returns of income filed by my husband for the above mentioned respective assessment years.*
2. *Please also intimate the quantum of exempted income declared by my husband, Sanket Thapar in the returns of income filed for the above mentioned assessment years.”*

The CPIO replied to the appellant on 05.11.2020 stating as follows:-

*“.....Shri Sanket Thapar vide letter dtd 02/11/20 (received in this office through mail on 02/11/20) has requested this office not to disclose his information to anyone under the Right to Information Act, 2005.*

4. *The Central Information Commission has also taken a similar view in case of Girish Ramchandra Despande Vs CIC & Ors (SC 2012), where in it was held that details disclosed by a person in his Income tax returns are personal information which stand exempted from disclosure under clause (j) of Sec. 8(1) of RTI Act, unless involves larger public interest and the CPIO or SPIO or appellate authority is satisfied that the larger public interest justifies the disclosure of such information.*

5. *The information sought by Ms. Ambika Bhatia, applicant, is personal / confidential information of the tax-payer concerned, which is subject to confidentiality u/s. 138 of the Income Tax Act, 1961. Section 8(1)(j) of the RTI Act itself is clear that the personal information of a person, the disclosure of which has no relationship to any public purpose, or disclosure of which would cause unwarranted invasion of the privacy of a person, cannot be disclosed. The only exception to this is where an applicant makes out a satisfactory case of large public interest justifying disclosure of such information. In the instant case, the applicant has not made out a satisfactory case of large public interest justifying disclosure of such information. Therefore, the request of the applicant cannot be accepted.*

6. *In view of the above, the application filed under the RTI Act, 2005, by the applicant, Ms. Ambika Bhatia, cannot be entertained and accordingly, the same is hereby rejected.”*

Being dissatisfied, the appellant filed a First Appeal dated 28.11.2020. FAA's order dated 23.12.2020 upheld the reply of CPIO.

Feeling aggrieved and dissatisfied, appellant approached the Commission with the instant Second Appeal.

### **Relevant Facts emerging during Hearing:**

The following were present:-

**Appellant:** Represented by Sameer Bhatia through video conference.

**Respondent:** Rajendra Raj, Assistant Commissioner of Income Tax & CPIO present through video conference.

The Rep. of the Appellant reiterated at length the detailed written submissions filed by them prior to the hearing wherein reliance has been placed on a catena of judgments of CIC including the **Rahmat Bano** case, allowing disclosure of gross income of the husband as well as judgments of the superior Courts touching upon the aspect of the right to privacy; right to maintenance and that of the ambit of the RTI Act.

The CPIO reiterated the denial of the information of the information and submitted that the third party had categorically denied to the disclosure of the information related to him. He further submitted that the Appellant may be legally wedded wife of the third party but within the ambit of the RTI Act, she is a third party and therefore the information cannot be provided to her.

### **Decision:**

This bench has dealt with cases bearing the same factual matrix and the stance that has been maintained by it so far is that the information sought for in the RTI Application pertains to the personal information of a third party and stands duly exempted under Section 8(1)(j) of the RTI Act. In this regard, the attention of the Appellant(s) has been drawn towards a judgment of the Hon'ble Supreme Court in the matter of **Central Public Information Officer, Supreme Court of India Vs. Subhash Chandra Agarwal in Civil Appeal No. 10044 of 2010 with Civil Appeal No. 10045 of 2010 and Civil Appeal No. 2683 of 2010** wherein the import of "personal information" envisaged under Section 8(1)(j) of RTI Act has been exemplified in the context of earlier ratios laid down by the same Court in the matter(s) of **Canara Bank Vs. C.S. Shyam in Civil Appeal No.22 of 2009; Girish Ramchandra Deshpande vs. Central Information Commissioner & Ors., (2013) 1 SCC 212 and R.K. Jain vs. Union of India & Anr., (2013) 14 SCC 794**. The following was thus held:

*"59. Reading of the aforesaid judicial precedents, in our opinion, would indicate that personal records, including name, address, physical, mental and*

psychological status, marks obtained, grades and answer sheets, are all treated as personal information. Similarly, professional records, including qualification, performance, evaluation reports, ACRs, disciplinary proceedings, etc. are all personal information. Medical records, treatment, choice of medicine, list of hospitals and doctors visited, findings recorded, including that of the family members, information relating to assets, liabilities, income tax returns, details of investments, lending and borrowing, etc. are personal information. Such personal information is entitled to protection from unwarranted invasion of privacy and conditional access is available when stipulation of larger public interest is satisfied. This list is indicative and not exhaustive...

Further, in matters concerning the disputes of a husband and wife, the Commission is guided by a judgment of the Hon'ble Delhi High Court in the matter of **Vijay Prakash vs. Union of India (W.P. (C) 803/2009)** dated **01.07.2009** wherein the Court observed that in private disputes such as the present one between a husband and wife "...The basic protection afforded by virtue of the exemption (from disclosure) enacted under Section 8(1)(j) cannot be lifted or disturbed.."

Similarly, in the matter of **Madhumala B. R. vs. ACIT, Ward 3(3)(1), Bangalore** based on the same facts in **File No. CIC/CCITB/A/2021/609570**, the attention of this bench was invited to the following cases filed by the Income Tax authorities in Bangalore with the Hon'ble High Court of Karnataka against the orders of the Commission wherein "gross income" of the spouse was allowed to be disclosed citing the right of maintenance:

1. *Jammula Padma Manjari in W.P. No. 18778 of 2017 (CIC/BS/A/2016/001440-BJ)*
2. *Gulsanober Bano in W.P. No. 34625 of 2019 (CIC/CCITB/A/2017/180340-BJ)*
3. *Neena Bhatnagar Mani in W.P. No. 7367 of 2020 (CIC/CCITB/A/2018/106268-BJ)*
4. *Chhavi Goel Nee Agarwal in W.P. No. 7281 of 2020 (CIC/CCITB/A/2018/120646-BJ)*
5. *Devyani Lakher in W.P. No. 7453 of 2020 (CIC/PNBNK/A/2018/104442)*
6. *Princy Amit Jain in W.P. No. 11233 of 2020 (CIC/CCITB/A/2018/164565).*

Nonetheless, since the averred Court cases are reportedly under an interim stay by the Karnataka High Court and the details of the arguments or further orders are not available on record, this bench has accepted the bar on disclosure thus far only in the *Madhumala* case.

Per contra, in the recent past this bench has met with the continuing reliance placed by a staggering number of applicants on the decision dated 06.11.2020 of a coordinate bench of the Commission in the **Rahmat Bano** case, wherein the disclosure of the gross income was allowed to the estranged wife on the ground of sustenance and livelihood of the family. The said decision was premised on the judgments of two High Courts i.e in the matter of *Smt. Sunita Jain vs. Pawan Kumar Jain and others W.A. No. 168/2015* and *Smt. Sunita Jain vs. Bharat Sanchar Nigam Limited and others W.A. No. 170/2015* dated 15.05.2018 by Hon'ble MP High Court as well as *Rajesh Ramachandra Kidile vs. Maharashtra SIC and Ors in W.P. No. 1766 of 2016* dated 22.10.2018 by Hon'ble High Court of Bombay (Nagpur Bench). Thus, while making a reference to the ratio laid down in the Apex Court judgement in the **Girish Ramachandra** (supra) case it was held as under in the *Rahmat Bano* case:

*"However, making a distinction with the said judgment, the Division Bench of the Hon'ble High Court of M.P. in the matter of Smt. Sunita Jain vs. Pawan Kumar Jain and others W.A. No. 168/2015 and Smt. Sunita Jain vs. Bharat Sanchar Nigam Limited and others W.A. No. 170/2015 dated 15.05.2018 had in a matter where the information seeker had sought the salary details of her husband from the employer held as under:*

*"While dealing with the Section 8(1)(j) of the Act, we cannot lose sight of the fact that the appellant and the respondent No.1 are husband and wife and as a wife she is entitled to know what remuneration the respondent No.1 is getting. Present case is distinguishable from the case of Girish Ramchandra Deshpande (supra) and therefore the law laid down by their Lordships in the case of Girish Ramchandra Deshpande (supra) are not applicable in the present case. In view of the foregoing discussion, we allow the appeal and set aside the order passed by the Writ Court in W.P. No.341/2008. Similarly, the W.A. No.170/2015 is also allowed and the impugned order passed in W.P. No.1647/2008 is set aside."*

**8. Moreover, the Hon'ble High Court of Bombay (Nagpur Bench) in the matter of Rajesh Ramachandra Kidile vs. Maharashtra SIC and Ors in W.P. No. 1766 of 2016 dated 22.10.2018 held as under:**

*"8. Perusal of this application shows that the salary slips for the period mentioned in the application have been sought for by the Advocate. As rightly submitted by the learned counsel for the petitioner, the salary slips contain such details as deductions made from the salary, remittances made to the Bank by way of loan instalments, remittances made to the Income Tax*

Authority towards part payment of the Income Tax for the concerned month and other details relating to contributions made to Provident Fund, etc. It is here that the information contained in the salary slips as having the characteristic of personal nature. Any information which discloses, as for example, remittances made to the Income tax Department towards discharge of tax liability or to the Bank towards discharge of loan liability would constitute the personal information and would encroach upon the privacy of the person. Therefore as held by the Hon'ble Apex Court in the case of *Girish Ramachandra Deshpande (supra)* such an information could not be disclosed under the provisions of the RTI Act. This is all the more so when the information seeker is a person who is totally stranger in blood or marital relationship to the person whose information he wants to lay his hands on. It would have been a different matter, had the information been sought by the wife of the petitioner in order to support her contention in a litigation, which she filed against her husband. In a litigation, where the issue involved is of maintenance of wife, the information relating to the salary details no longer remain confined to the category of personal information concerning both husband and wife, which is available with the husband hence accessible by the wife. But in the present case, as stated earlier, the application has not been filed by the wife.

9. Then, by the application filed under the provisions of the RTI Act, information regarding mere gross salary of the petitioner has not been sought and what have been sought are the details of the salary such as amounts relating to gross salary, take home salary and also all the deductions from the gross salary. It is such nature of the information sought which takes the present case towards the category of exempted information.

10. All these aspects of the matter have not been considered by the authority below and, therefore, I find that its order is patently illegal, not sustainable in the eyes of law."

9. Taking into consideration the aforementioned analysis and the judgments of the Higher Courts, the Commission directs the respondent to inform the appellant about the **generic details of the net taxable income/gross income** of her husband held and available with the Public Authority for the period 2017-2018, within a period of 15 working days from the date of receipt of this order.  
**Emphasis Supplied**

10. The details/copy of income tax returns and other personal information of third party need not to be disclosed to the appellants except as mentioned at para no. 9 above.”

Therefore, echoing the above stance, in pursuance of the Appellant’s plea in the instant case that the information is being requested for a maintenance case, the Commission directs the CPIO to provide the “generic details of the net taxable income/gross income” of the husband for the specified time period as contained in the RTI Application to the Appellant free of cost within 15 days from the date of receipt of this order. A compliance report to this effect shall be sent to the Commission by the CPIO immediately thereafter.

**The appeal is disposed of accordingly.**

**Saroj Punhani (सरोजपुनहानि)**  
**Information Commissioner (सूचनाआयुक्त)**

Authenticated true copy  
(अभिप्रमाणित सत्यापित प्रति)

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