



IN THE HIGH COURT OF ORISSA, AT CUTTACK

W.P (C) No. 6471 of 2020

Deepak Kumar Acharya

.....

Petitioner

Ms. S. Devi, Adv.

Vs.

*Commissioner, Income Tax Deptt.
and others*

.....

Opposite Parties

*Mr. S.C. Mohanty, Standing Counsel,
Revenue*

CORAM:

DR. JUSTICE B.R. SARANGI

MR. JUSTICE G. SATAPATHY

ORDER

13.05.2024

Order No.

13.

This matter is taken up through hybrid mode.

2. Heard Ms. S. Devi, learned counsel appearing for the petitioner and Mr. S.C. Mohanty, learned Standing Counsel appearing for the Revenue.

3. The petitioner has filed this writ petition seeking to quash the orders passed by the authority under Annexures-4, 5 and 6, and to issue direction to the opposite parties to disclose the broad outcome of the tax evasion petition filed by the petitioner under Annexure-2.

4. Ms. S. Devi, learned counsel appearing for the petitioner contended that the petitioner only wants to know the outcome of the tax evasion petition filed by him under Annexure-2. Though the petitioner asked for such information under the Right to Information Act, the same has not been provided to him. Therefore, the petitioner has approached this Court by filing the present writ petition.

5. Mr. S.C. Mohanty, learned Standing Counsel appearing for the Revenue contended that the petitioner has approached this Court in a camouflage manner claiming to know the broad outcome of the proceeding, but that itself is contrary to clause (i) of Section 8 (1) of the Right to Information Act, wherein it is provided not to disclose the proceeding before anybody. Therefore, no illegality or irregularity has been committed by the authority in passing the orders



impugned, which do not require any interference of this Court.

6. Having heard learned counsel for the parties and after going through the records, this Court finds that the petitioner has filed an application under the Right to Information Act to get the following information:-

“Kindly provide me the following information pertaining to my Tax-Evasion Petition against Mr. Harmohan Sarangi & Mr. Himanshu Sarangi (sent to office vide Speed Post ref. R08002098781N dt. 26.08.2017.

- 1. The daily progress made on my application TEP dt. 30.08.2017 to till date. Kindly provide a copy of preliminary assessments/ investigation.*
- 2. Recorded Reasons for delay in taking action on my application.*
- 3. Names and designations of officials who have considered my application and the number of days it was laying with each official during this period.*
- 4. Date by when action would be completed in my case.*
- 5. As per your record, please inform that Mr. Harmohn Sarangi & Mr. Himanshu Sarangi is an Income tax Assessee or not.*
- 6. Mr. Harmohan Sarangi & Mr. Himanshu Sarangi have been filling Income Tax Return on a regular basis or not.*
- 7. Whether Mr. Harmohan Sarangi & Mr. Himanshu Sarangi has disclosed the source of their income which can accumulate to Rs.19 lacs in Financial year 2015-16.*
- 8. Whether Mr. Harmohan Sarangi & Himanshu Sarangi justified the sources of funds (19 lacs rupees) used for marriage expenses and dowry.*
- 9. Details of the source of funds used for marriage expenses and dowry.*
- 10. Whether Mr. Harmohan Sarangi & Himanshu Sarangi has paid appropriate tax in Financial Year 2015-16.*
- 11. Details of the investigating Officer responsible for Investigating the Income Tax assessment of Mr. harmohan Sarangi & Himanshu Sarangi. What is the status of the appeal and till what time could its's disposal be expected?*
- 12. Legal recourse/ action available against income Tax Assesseees for recovering dues of Income Tax.*
- 13. Certified copies of the Tax Assessment Orders after the TEP Investigation is complied with respect to Mr. harmohan Sarangi & Himanshu Sarangi.*
- 14. Certified copy of communication records between Mr. Harmohan Sarangi & Himanshu Sarangi of the Income Tax Department.”*

7. On perusal of the aforementioned information, it appears that the petitioner wanted to get information pertaining to tax evasion petition against Harmohan Sarangi and Himansu Sarangi (sent to office vide speed post ref:R08002098781N dated 06.08.2017). But such information, in any way, do not indicate that the petitioner has made a query and sought for information with regard to disclosure of broad outcome of tax evasion petition under Annexure-2. Rather, the information sought for by the petitioner clearly reveals that the petitioner has tried to make a roving enquiry and for supply of those materials,



which are not to be disclosed in view of the provisions contained under clause (i) of Section 8 (1) of the Right to Information Act. Therefore, the Public Information Officer rejected his claim, which has been confirmed by the first appellate authority as well as the second appellate authority. Now learned counsel for the petitioner made innocuous prayer that the petitioner only wanted to know the broad outcome of the tax evasion petition under Annexure-2. But the aforesaid prayer was not sought in the application filed by the petitioner under the Right to Information Act and, as such, nowhere the same has been indicated in the application filed by the petitioner under Annexure-2. As such, the claim of the petitioner with regard to supply of information sought for in the application filed under Right to Information Act, is not permissible in view of the provisions contained under clause (i) of Section 8 (1) of the Right to Information Act.

8. In the above view of the matter, this Court is of the considered view that no illegality or irregularity has been committed by the authority in passing the orders impugned under Annexures-4, 5 and 6. Accordingly, the writ petition merits no consideration and the same is hereby dismissed.

(DR. B.R. SARANGI)
JUDGE

Ashok

(G. SATAPATHY)
JUDGE