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IN THE HIGH COURT OF DELHI AT NEW DELHI

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W.P.(C) No. 8078 of 2008

NARESH BEHAL Petitioner
Through: Mr. Samrat Nigam, Advocate.

versus

CHIEF COMMISSIONER OF INCOME TAX, DELHI-VIII
& ORS. Respondents
Mr. Tilak Raj Satija, Respondent No.5 in person.

CORAM: JUSTICE S. MURALIDHAR

ORDER

15.04.2010

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1. The Petitioner's marriage with Ms. Namrata Behal, Respondent No. 4, took place on 17th January 2000. Matrimonial disputes arose thereafter. In a complaint lodged against the Petitioner with the Crime Against Women Cell, Nanankpura, Ms. Behal alleged that dowry including cash and jewellery amounting to Rs. 35 lakhs had been spent by her father Shri Tilak Raj Satija, Respondent No. 5, on her marriage. On 17th January 2006, the Petitioner made an application to the Commissioner of Income Tax, Delhi-VIII requesting for a proper enquiry into the expenditure of Rs. 35 lakhs allegedly incurred by Respondent No. 5 in the marriage of his daughter Respondent No.4. Thereafter since no response was received to the application made by the Petitioner to Respondent No. 3 regarding the status of the investigations, he filed an application under the Right to Information Act, 2005 ('RTI Act') on 27th January 2007. While some of



was filing income tax returns were answered, information regard disclosure by Respondent No. 5 in his returns about the expenditure incurred in the marriage of his daughter was not disclosed in view of Section 138(1)(b) of the Income Tax Act, 1961 and Section 8(1)(g) of the RTI Act. The stand of Respondent No. 3 was that it would not serve public interest and further the information related to a third party, which if disclosed would cause unwarranted ingress into the privacy of such third party. The appeal filed against order dated 18th May 2007 passed by Respondent No. 3 was dismissed by the Chief Commissioner of Income Tax by an order dated 12th October 2007. The second appeal filed to the Central Information Commission was rejected on 17th June 2008.

2. Learned counsel for the Petitioner has placed considerable reliance on the judgment of this Court in *Bhagat Singh v. Chief Information Commissioner [W.P.(C) No. 3114 of 2007 decided on 3rd December 2007]* where in similar circumstances a learned Single Judge of this Court directed the Income Tax Department to disclose the information concerning investigation into the allegation concerning expenditure of exorbitant sums on marriage. That order dated 3rd December 2007 was upheld by a Division Bench of this Court.

3. In response to this petition, the Income Tax Department has filed a copy of Gazette Notification dated 28th March 2008 issued by the Ministry of Personnel, Public Grievances and Pensions (Department of Personnel and



Income-tax (Investigation)” has been included. Section 24 of the F
exempts wholly the organizations mentioned in the Second Schedule from
the applicability of the RTI Act. Therefore any information held by such
organizations would be totally exempt.

4. Mr. Nigam, learned counsel appearing for the Petitioner submitted that
the above Notification would not make any difference to his request.
According to him the information sought by him under his application
dated 24th April 2007 did not pertain to the investigation into his earlier
complaint. It was independent of that. Therefore the information he was
seeking would be available with the Commissioner of Income Tax and not
the Director General of Income Tax (Investigation) which alone was
exempt under Section 24 of the RTI Act.

5. This Court is unable to accept this submission. In the first place when
the order was passed by the learned Single Judge in this Court in *Bhagat
Singh* which was confirmed by the Division Bench, the above Gazette
Notification had not been issued. Therefore there was no occasion for this
Court to consider the applicability of such Notification.

6. From the order dated 18th May 2007 passed by the Respondent No. 3 in
the instant case it appears that the information sought by the Petitioner was
linked to the earlier complaints made by him on 16th January 2006 and 17th
July 2006. They were subject matters of investigation. It was the same



was independent of the investigations which were triggered on the the complaints made by him. The bar in terms of Section 24 in seeking information held by the Director General of Income Tax (Investigation) under Section 24 of the RTI Act is absolute.

7. Consequently, this Court does not find any case having been made out for interference with the impugned order of the CIC.

8. The petition is dismissed.

A handwritten signature in black ink, consisting of a stylized 'S' followed by a horizontal line and a small flourish.

S. MURALIDHAR, J.

APRIL 15, 2010

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