



OFFICE OF THE DIRECTOR OF INCOME TAX  
CENTRALIZED PROCESSING CENTER,  
48/1 & 48/2, PRESTIGE ALPHA, BERATENA AGRAHARA,  
ELECTRONIC CITY (POST), HOSUR ROAD, BENGALURU – 560 500.

Smt. Rajamathangi V.,  
Income Tax Officer & CPIO,  
Centralized Processing Center, Bengaluru.

F.No.RTI/Oct/41/2022-23

Dated: 31.10.2022.

1	Name and Address of the Applicant	Shri Sandeep Kumar, National Human Rights & Crime Control Bureau, Plot No.44, Upper Ground Floor, Pocket-B/10, Sector-13, Dwarka, NEW DELHI – 110 075.
2	PAN & Year	NA
3	Name and details of CPIO	Smt. Rajamathangi V., Income Tax Officer & CPIO, CPC, Bengaluru.
4	Details of RTI Application	Online Application for Information under Section 6(1) of the RTI Act, 2005 dated 11.10.2022 received on transfer from O/o. CBDT, New Delhi.
5	Information sought in the RTI Application	As detailed in the order below.
7	Date of RTI Application	11.10.2022
8	Date of receipt of RTI Application	11.10.2022

**ORDER UNDER SECTION 7(1) OF THE RTI ACT, 2005.**

The RTI application filed by the applicant was received in this office on 11.10.2022. In the RTI Application, the applicant has made the following request :

Sl. No.	Request
1.	Kindly furnish year-wise details of income tax (tax-free or) exemption provided by the Indian Government from June, 2014 to June, 2022 to Companies – Indian or Foreign with name & address of the company, name of the Director and amount of such exemption provided.
2.	Was there any request / application / recommendation letter written by the Company to Indian Government in this regard? If yes, please provide copies of such letters.
3.	If tax exemption was provided to these companies, what rules & regulations were framed by the Indian Government in this regard and what was the

	<i>selection process involved in shortlisting the companies. Please provide supporting documents in this regard.</i>
4.	<i>Between the period June, 2014 and June, 2022, how many Indian &amp; foreign companies enjoyed the benefit of such tax exemption from the Indian Government and later became bankrupt or closed down?</i>

2. The RTI Application is disposed of as under.

3. Reply to Query Nos.1 to 4 : It is observed that the statistical information in the desired format, as sought by the applicant is not available with the CPIO as registered information. As the CPIO is not in possession of this data, the request of the applicant in this regard cannot be acceded to. Under the RTI Act, 2005, the CPIO is authorized to provide only such information as is available and existing and held by the Public Authority or is under the control of the Public Authority.

3.1. It is necessary to point out here that the business process at the CPC is fully automated and there is no manual intervention. Information available in the CPC System / Server is stored in digitized form and retrieval of information from the system to the 'manually readable form' has to be permitted by the system architecture. It follows therefore that even if particular information is available in the system in the digitized form, the CPIO can only have access to that available information, which the system architecture permits retrieval of, in a manually readable form. Even for this, the CPIO has to cause elaborate searches, compilation and related exercises through the various technical verticals involved if the said information is not part of the MIS Reports as registered information.

3.2. It is a settled position that if the requested information is not maintained in the manner as asked for, the CPIO cannot be asked to compile such data. The CPIO is expected to provide the information which is available and held with him / her. The CPIO is not required to collect and compile the information on the demand of a requester nor expected to create a fresh one merely because someone has asked for it. This is supported by the decision of the Hon'ble High Court of Delhi in their judgment dated 04.12.2014 in W.P.(C) 6634/2011 & CM No.13398/2011 in 'The Registrar', Supreme Court Of India Vs Commodore Lokesh K. Batra and Ors., wherein, it has been observed as follows :

*Rajamathi Angi.*

“...11. In so far as the question of disclosing information that is not available with the public authority is concerned, the law is now well settled that the Act does not enjoin a public authority to create, collect or collate information that is not available with it. There is no obligation on a public authority to process any information in order to create further information as is sought by an applicant....”

**3.3.** Further, the Hon'ble Supreme Court in Civil Appeal No. 6454 of 2011 dated 09.08.2011 in Central Board of Secondary Education & Anr. Vs Aditya Bandopadhyay & Ors., has observed as under :

“...Indiscriminate and impractical demands or directions under RTI Act for disclosure of all and sundry information (unrelated to transparency and accountability in the functioning of public authorities and eradication of corruption) would be counter-productive as it will adversely affect the efficiency of the administration and result in the executive getting bogged down with the non-productive work of collecting and furnishing information. The Act should not be allowed to be misused or abused, to become a tool to obstruct the national development and integration, or to destroy the peace, tranquillity and harmony among its citizens. Nor should it be converted into a tool of oppression or intimidation of honest officials striving to do their duty. The nation does not want a scenario where 75% of the staff of public authorities spends 75% of their time in collecting and furnishing information to applicants instead of discharging their regular duties. The threat of penalties under the RTI Act and the pressure of the authorities under the RTI Act should not lead to employees of a public authorities prioritizing ‘information furnishing’, at the cost of their normal and regular duties....”

**3.4.** In the above case of CBSE Vs Aditya Bandopadhyay 8SCC 497, the Hon'ble Supreme Court held at Para 63 of their order, that where the information sought is not part of the record of the Public Authority and where such information is not required to be maintained under any law or rules or regulations of the Public Authority, the Act does not cast an obligation upon the Public Authority, to collect or collate such non-available information and furnish it to the applicant.

*Rajamathangi.*



3.5. Attention of the applicant is also drawn to the decision of the Hon'ble CIC in the case of Mr. Purnendu Prakash Vs CPIO O/o. DIT (CPC), Bengaluru in F.No.CIC /CCITB/A/2019/148392 dated 25.05.2021, wherein reliance was placed on the judgment of the Hon'ble Supreme Court in the case of Central Board of Secondary Education Vs. Aditya Bandopadhyay aforesaid. In this decision the Hon'ble CIC has held that the CPIO is not obliged to compile any fresh data which entails disproportionate diversion of the resources of the public authority.

4. The First Appellate Authority under the RTI Act for CPC is the Additional Director of Income Tax (CPC), Unit-4, Prestige Alpha, Post Box No.1, Electronic City Post, Bengaluru - 560 500. First appeal, if any, may be filed within 30 days from the date of receipt of this order.



**( Rajamathangi V )**  
Income Tax Officer & CPIO,  
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Bengaluru.