

Tax Hotline

April 19, 2006

INCOME-TAX ASSESSMENT ORDERS - NO SECRET NOW!

In a recent judgment, the Central Information Commission ("CIC"), the highest appellate authority under the Right to Information Act, 2005 ("RTIA"), on March 30, 2006 held that a person has a right to seek any tax payer's assessment order so long as the order is not exempt under the RTIA. This implies that the assessment orders of any person, which the tax authorities so far used to hold as 'private and confidential', will now be accessible to the public. The CIC has, however, denied access to a person's income tax returns treating them as confidential documents.

An assessment order is a document containing basic details of a tax payer's income and the tax due on it. In the CIC's view, there is no basis for not disclosing assessment orders since the assessment is an action by a public authority and that every such action taken by such public authority is in the interest of the public and that the public authority must adopt an open and transparent process of evaluation norms and procedures for the assessment of tax liabilities.

It is interesting to note that though second level income tax appellate orders are public information, first level appellate orders are not and are not specifically covered in CIC's order.

In principle this is a move in the right direction, as it would curtail corruption and would lead to more transparency. However, there is a possibility that the decision of the CIC may be challenged on the grounds of privacy.

- Khushboo Baxi & Bijal Ajinkya

Source: *The Economic Times*, dated April 18, 2006

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