

**Case No. S.A. 293/2026-MIC**

*Lalthanzauva Saja,  
Nursery Veng, Aizawl.*

*...Appellant*

*Vs*

*1. F. Zohmingthanga,  
SPIO & Joint Commissioner of State Tax,  
Commissionerate of State Tax.*

*...Respondents*

*2. F.C. Liannghinga,  
SPIO & Deputy Commissioner of State Tax,  
Commissionerate of State Tax.*

|                             |   |                          |
|-----------------------------|---|--------------------------|
| RTI application filed on    | : | 14.11.2025               |
| SPIO replied on             | : | 24.11.2025               |
| First Appeal filed on       | : | 01.12.2025               |
| DAA issued order/replied on | : | NIL                      |
| Second Appeal received on   | : | 12.01.2026               |
|                             |   |                          |
| Date & Time of hearing      | : | 29.01.2026 at 12:00 Noon |
| Date of decision            | : | 29.01.2026               |

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Pu John Neihlaia, Chief Information Commissioner presided over the hearing.

**FACTS OF THE CASE:**

1. The appellant filed an application before the respondent State Public Information Officer (SPIO), seeking information on the following: -

- (i) *VAT hi engtik atanga lak tan nge a niha engtikah lak hi tih tawp a nih?*
- (ii) *GST hi engtik Atanga lak tan nge a nih?*
- (iii) *Mizoram sorkar hnuaia Contractor pathumte i) P&V Eastern Engineer, Bawngkawn, Lunglei road, Aizawl, Mizoram, a hnua a address chu Hunthar Veng, Aizawl ii) H. Sanga, Class-I Contractor, Chanmari, Aizawl a hnua HS Construction, Chanmari, Aizawl iii) Gangwal Engineering & Construction, Selesih te VAT leh GST kum 2010 atanga update thlenga an chhun dan kim chang information document ka rawn dil e.*

2. The SPIO provided information in respect of points No. (i) and (ii) of the RTI application, but **denied disclosure of information sought under point No. (iii) on the ground that it constituted third-party information**. Aggrieved by this denial, the appellant preferred a First Appeal, contending that information relating to taxes cannot be treated as third-party information. While processing the First Appeal, the office of the Commissionerate of State Tax issued letters to the concerned contractors seeking their consent for disclosure. However, in doing so, the SPIO disclosed the appellant's information in the said letters, which caused grievance to the appellant.
3. As no information was provided, the appellant preferred Second Appeal and summons were issued to the appellant and respondents to appear before the Commission. As scheduled, hearing was held where both the appellant and the respondents appeared in person; the appellant was accompanied by Pu Saikunga.
4. The appellant expressed his grievances, stating that his RTI application was handled by the department in an unusual manner and that he believed the RTI provisions were not properly understood. He also stated that it was strange that his RTI application was specifically brought to the notice of the contractors. The appellant also stated that he was aggrieved that while they maintained their own secrecy, his own confidentiality was not similarly maintained by the office.
5. The SPIO stated that there are different types of tax assessments and that the scrutiny of the manner in which tax is paid is usually carried out by the department. He also stated that disclosure of tax paid by an individual from his business is not permissible under Section 158 of the Central GST Act, 2017 and the Mizoram GST Act, 2017.

#### **OBSERVATIONS: -**

1. Although the RTI Act grants rights to citizens, applicants often submit their queries with hesitation. Section 6(2) of the RTI Act provides, ***“An applicant making request for information shall not be required to give any reason for requesting the information or any other personal details except those that may be necessary for contacting him”***. While public authorities are expected to strictly adhere to Section 6(2) in letter and spirit, in this instant case, the SPIO has violated the same. When seeking consent from a third party, it is sufficient for the SPIO to state merely that an RTI application has been received, without

disclosing the name of the RTI applicant. The SPIO should note that such lapses are not repeated in future.

2. The Commission notes with concern that the letter issued to the contractors in the First Appeal proceedings was signed by the State Assistant Public Information Officer (SAPIO). Under the provisions of the RTI Act, the SAPIO has a limited and facilitative role, primarily confined to receiving RTI applications and forwarding them to the appropriate SPIO or appellate authority. **The SAPIO is neither vested with the powers of the SPIO nor authorized to act on behalf of the Departmental/First Appellate Authority (DAA/FAA).** Consequently, the SAPIO acting as the signatory in a First Appeal matter amounts to a clear procedural irregularity and reflects a lack of understanding of the statutory framework of the RTI Act. Such action undermines the independence and authority of the DAA/FAA and renders the communication legally untenable. Pu F.C. Lianghinga is informed to be mindful of his duties as an SAPIO in future.
3. It is clarified that it is not mandatory in every case for the Public Information Officer (PIO) to seek the consent of a third party. The procedure prescribed under Section 11 of the RTI Act is attracted only when the information sought relates to a third party, is treated as confidential, and is not otherwise exempt from disclosure. Unless the information strictly falls within the scope of Section 11, the SPIO is not required to obtain third party consent before deciding on disclosure of the information. Pu F. Zohmingthanga is informed to strictly adhere to the provisions of Section 11 of the Act.
4. For every First Appeal received, the DAA, being vested with quasi-judicial powers, should hear both the parties viz appellant and respondent. The DAA shall, in every case inform the date of hearing at least seven (7) clear days before the date fixed as per Rule 7(5)(a) of the Mizoram RTI Rules, 2010. Order of the DAA shall be pronounced in open court and be in writing, duly authenticated by the DAA, for this purpose. Pu David Lalchhuanawma, DAA & Additional Commissioner of State Tax, Commissionerate of State Tax is informed to strictly adhere to the relevant provisions of the RTI Act/Rules for every First Appeal received by him in future.

## DECISION: -

Section 158 of the GST Act, 2017 specifically enumerates twelve circumstances under which disclosure of information is permitted, thereby clearly indicating that disclosure is otherwise restricted. The Central Information Commission as well as the Bombay High Court, in their rulings, have categorically held that details relating to VAT and GST are not liable to be disclosed. Accordingly, VAT and GST-related information cannot be furnished under the RTI Act. It is also pertinent to note that while the RTI Act was enacted in 2005, the GST Act came into force later in 2017, and further, the RTI Act is a general legislation whereas the GST Act is a special legislation; therefore, in the event of any inconsistency between the two, the provisions of the special Act prevail. In this context, both the Central GST Act and the Mizoram GST Act mandate the maintenance of confidentiality of business firms' information. The RTI Act, 2005, though a powerful tool for transparency, is not intended to address or resolve every issue, particularly where specific statutory confidentiality is expressly provided under a special law.

During the hearing, the appellant failed to place on record sufficient facts or produce cogent and convincing evidence to establish that the disclosure of the information sought would outweigh the larger public interest involved. No substantial justification was provided to demonstrate that disclosure of VAT and GST-related details was warranted in the present case, particularly in light of the statutory confidentiality attached to such information. In the absence of strong proof showing overriding public interest, the request for disclosure of VAT and GST details cannot be sustained and thus, **this Commission hereby upholds the decision of Pu F. Zohmingthanga, SPIO & Joint Commissioner of State Tax, Commissionerate of State Tax.**

The appeal is hereby disposed of accordingly. Copy of decision to be given to all the parties.



  
(JOHN NEIHLAIA)  
**Chief Information Commissioner**  
Mizoram Information Commission

**Decision No. S.A. 293/2026-MIC**

**Dated Aizawl, the 2<sup>nd</sup> February 2026**

Copy to: -

1. Lalthanzauva Saja, Nursery Veng, Aizawl, Ph: 9205142027.
2. F. Zohmingthanga, SPIO & Joint Commissioner of State Tax, Commissionerate of State Tax, Ph: 9436143025.
3. F.C. Liannghinga, SAPIO & Deputy Commissioner of State Tax, Commissionerate of State Tax, Ph: 9436156117.
4. David Lalchhuanawma, DAA & Additional Commissioner of State Tax, Commissionerate of State Tax, Ph: 9436153046.

  
(LILY)

**Secretary**

Mizoram Information Commission

Mizoram: Aizawl