

Second Appeal No. S.A. 385/2026-MIC

*Naba Jyoti Kalita,
Guwahati.*

...Appellant

Vs

*B. Lalremruati,
SPIO & Joint Commissioner of State Tax,
Commissionerate of State Tax.*

...Respondent

Date & Time of hearing : 04.08.2026 at 02:00 PM.

Date of decision : 04.08.2026

Relevant facts emerging from the Second Appeal

RTI application filed on	: 23.04.2026
SPIO replied on	: 11.05.2026
First Appeal filed on	: 13.05.2026
FAA issued order/replied on	: 26.05.2026
Second Appeal received on	: 16.06.2026

Pu John Neihlaia, State Chief Information Commissioner presided over the hearing. Pu Mangjangam Touthang, State Information Commissioner and Dr. Lalzirmawia Chhange, State Information Commissioner were present and participated in the hearing.

The respondent took an oath before commencement of the hearing.

1. The appellant, through the RTI application, sought information pertaining to two GST registrations issued under the same Proprietorship PAN **ASXPR8485R**, namely **A RAMPUI (Trade Name: AA Enterprise)**, GSTIN **15ASXPR8485R3Z1**, and **ARPY RAMPUI (Trade Name: ARPY ELECTRICALS)**, GSTIN **15ASXPR8485R1Z3**, both alleged to be operating within the same State, from the same principal place of business, and engaged in an identical nature of business. The appellant sought certified copies of the statutory provisions, rules and departmental circulars governing such registrations; particulars relating to the declared nature of business and HSN/SAC codes of both entities; information and records concerning any scrutiny, assessment, audit or investigation into alleged turnover splitting, circular trading or cross-billing; statistical information regarding other proprietorship PANs holding multiple GST registrations under different legal names; records explaining the existence of two different

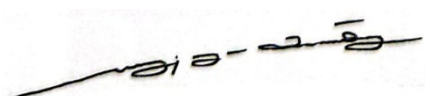
legal names under the same PAN; copies of the relevant GST registration application and records relating to disclosure of any prior registration; details of any previous GST registrations under the said PAN that had been cancelled; the aggregate turnover declared by each registration for the financial years 2022–23, 2023–24 and 2024–25; GST TDS credited to each registration together with the particulars of the corresponding deductors; information relating to common HSN code billing, departmental audits and physical verification; particulars regarding Input Tax Credit (ITC) transactions and inter se B2B supplies between the two GST registrations; and the registered mobile numbers, email IDs and related verification records pertaining to both registrations.

2. The SPIO denied the request under Section 158 of MGST Act, 2017 and Section 8(1) of the RTI Act. The appellant preferred First Appeal wherein the decision of the SPIO was upheld.
3. Second Appeal was then preferred and summons were issued to the appellant and respondent to appear before the Commission.
4. In the hearing, the respondent was accompanied by Pu David Lalchhuanawma, FAA & Addl. Commissioner of State Tax and Pu H. Vanlalsanga, Deputy Commissioner of State Tax attended in person and handed over to the Commission their written submission. The appellant, however, was absent and instead sent a detailed submission by email.
5. Upon careful perusal of the written submissions filed by both parties, the Commission is of the view that a detailed response from the respondent to the issues raised by the appellant is necessary for the proper adjudication of the matter. Accordingly, the respondent is directed to submit a comprehensive written reply addressing the appellant's representation/submission before the Commission **not later than 20.08.2026 (Thursday)**.

This is an interim order. The matter shall be taken up for further consideration upon compliance with the directions contained herein.



(JOHN NEIHLAIA)
State Chief Information Commissioner
Mizoram Information Commission



(MANGJANGAM TOUTHANG)
State Information Commissioner
Mizoram Information Commission



(DR. LALZIRMAWIA CHHANGTE)
State Information Commissioner
Mizoram Information Commission

Memo No. S.A. 385/2026-MIC

Dated Aizawl, the 5th August, 2026

Copy to: -

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2. B. Lalremruati, SPIO & Joint Commissioner of State Tax, Commissionerate of State Tax, Ph: 9436157535.



(LIEY)

Secretary

Mizoram Information Commission

Mizoram: Aizawl