



“Your brand is the single most important investment you can make in your business.”
Steve Forbes

Connection

Volume XI, Issue 2

June 2024

Just to Remind You:

- June13 - Due date for filling GSTR1 IFF case for May 2024
- June15 - Due date for the payment of ESIC & PF for May 2024.
- June20 - Payment of GST & filing of return for Inward & Outward Supplies for May 2024 by Regular & Casual Suppliers
- June 30- Due date for filling IOA & IO AB.
- June 30—Due Date for filing DPT3

Inside this issue:

- 1. Income Tax Updates. 01
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- 3. Corporate Law Update 06

CBDT notifies Cost Inflation Index for Financial Year 2024-25

In exercise of the powers conferred by clause (v) of the Explanation to section 48 of the Income-tax Act, 1961 (43 of 1961), the Central Government hereby makes the following further amendments in the notification of the Government of India, Ministry of Finance (Department of Revenue), Central Board of Direct Taxes pub-

lished in the Gazette of India, Extraordinary, Part II, section 3, sub-section (ii) number S.O. 1790(E), dated the 5th June, 2017, namely: - In the said notification, in the Table, after serial number 23 and the entries relating thereto, the following serial number and entries shall be inserted.

the Cost Inflation Index (CII) for the financial year 2024-25 as 363.

2. This notification shall come into force with effect from the 1st day of April, 2025 and shall accordingly apply in relation to the assessment year 2025-26 and subsequent assessment years.

CBDT exempt RBI from Higher TDS deduction under Section 206AB

The Central Board of Direct Taxes (CBDT) has issued a notification exempting the Reserve Bank of India (RBI) from the higher Tax Deducted at Source (TDS) rates stipulated under Section 206AB of the Income Tax Act, 1961. This exemption is outlined in Notification No. 45/2024, dated May 27, 2024. Section 206AB of the Income Tax Act, 1961, is

a special provision aimed at ensuring higher TDS rates for taxpayers who do not file their income tax returns. Specifically, it mandates a higher TDS rate for any deductee who has not filed their return of income for the assessment year relevant to the previous financial year, provided that the time limit for filing the return under Section 139(1) has expired

and the aggregate TDS and TCS in that year is ₹50,000 or more.

Exemption: Non-residents without a permanent establishment in India. Persons notified by the Central Government in the Official Gazette, who are not required to furnish an income tax return for the relevant assessment year

CBDT notifies Amendment to Income Tax Form 27Q

The Ministry of Finance, through the Central Board of Direct Taxes, has issued Notification No. 48/2024-Income Tax, dated 31st May 2024, exercising powers conferred by the Income-tax Act, 1961. This notification introduces amendments to the Income-tax Rules, 1962, specifically targeting Form No. 27Q. Form No. 27Q

Modification: The amendment focuses on Form No. 27Q, which is used for furnishing information regarding tax deducted at source (TDS) for payments made to non-residents. Specifically, the alteration involves the addition of a new note under the "Verification" section of the Annexure. Note Addition - Low-

er Deduction: A new Note 7A is added after Note 7 in Form No. 27Q. Tax deductors are instructed to indicate "P" if lower deduction or no deduction is applicable due to a notification issued under sub-section (1F) of section 197A of the Income-tax Act, 1961.

Notification under 10(46A) in case of Mathura Vrindavan Development Authority

The recent Notification No. 47/2024-Income Tax issued by

the Ministry of Finance grants

significant tax exemption to

the Mathura Vrindavan Development Authority under section 10(46A) of the Income Tax Act, 1961. The notification, effective from the assessment year 2024-25, ex-

empts the Mathura Vrindavan Development Authority from certain tax liabilities. This exemption is subject to the condition that the authority continues to operate under the

Uttar Pradesh Urban Planning Development Act, 1973, and pursues objectives outlined in section 10(46A)(a) of the Income Tax Act.



GST SOP for Newly registered taxpayers: Welcome Letter Guidelines Issued

Under the erstwhile TNGST Act, 1959, and TNVAT Act, 2006, the registration certificate of newly registered dealers was sent by Registered Post with Acknowledgement Due (RPAD). This communication served as a welcome bond between the department and dealer. The acknowledgement received from Postal Department was also a proof of existence of business. However, with the introduction of online facility for registration under Total Solution Project (TSP) and TNGST Act, 2017, the communication of hard copy is not in practice and the proof of existence of place of business is available through physical verification only. 2) Further, the importance of eradicating the non-existent taxpayers and bill traders is emphasized in various forums and review meetings. It is felt that, the RPAD services could be effectively used for such verification in the initial stage. In order to welcome the newly registered taxpayer as a goodwill measure and also to prevent the proliferation of bill traders and nipping them in bud, the following Standard Operating Procedure, is prescribed to be followed by the field formations. Action to be initiated by the Joint Commissioners i.

Once the registration task is approved by the Registering authority, a task will be created in the login of the jurisdictional Territorial Joint Commissioner in the TSP 2.0 Portal. The Joint Commissioners can download the draft 'Welcome letter' from the Portal. The bilingual format of 'Welcome letter' is enclosed in Annexure. ii. The Joint Commissioners shall send the signed bilingual 'Welcome letter' to all the newly registered taxpayers through Registered Post with Acknowledgement Due (RPAD). The Reference number (RFN) and date of despatch shall be entered in the TSP Portal. iii. Once the 'Welcome letter' is delivered, the date of delivery as per Acknowledgement shall be entered by the Joint Commissioners in the Portal and action is deemed to be completed. If the letter is undelivered, the date of return by post shall be entered by the Joint Commissioners in the Portal and the task shall be forwarded immediately to the Registering authority for further action. Follow-up action by the Registering authority i. A task shall be created in the login of the Registering authority in respect of those cases in which the 'Welcome letter' was not delivered/returned by post. ii.

Based on the above preliminary verification, the registering authorities shall issue a Show Cause Notice (SCN) to the taxpayer in GSTN backoffice system. The ARN, date and SCN shall be uploaded in the TSP 2.0 Portal. The Registering authority shall conduct immediate physical verification of place of business for existence of taxpayer and upload the physical verification report in FORM GST REG-30. iii. Based on the reply received from the taxpayer for the SCN issued and physical verification report, the Registering authority may either drop or cancel the registration of taxpayer in the GST Portal. 3) The workflow in the system for above procedure and MIS report including the action taken on the cancellation initiated cases will be provided by Additional Commissioner (System) to all the Joint Commissioners. 4) All Joint Commissioners are instructed to implement the above 'Welcome letter' procedure seamlessly to create a meaningful relationship with taxpayer and monitor the follow up action by Registering authorities closely to prevent the non-existent registered taxpayers from misusing the GST system.



Early GST Recovery proceedings Initiation Rules

Attention is invited to sub-section (1) of section 79 of the Central Goods and Services Tax

Act, 2017 (hereinafter referred to as the 'CGST Act'), which

provides that where any amount payable by a person to the Gov-



ernment under any of the provisions of CGST Act or Rules made thereunder is not paid, the proper officer shall proceed to recover the amount by one or more of the modes specified in the said sub-section. Attention is further invited to Section 78 of the CGST Act, which provides for the time for initiation of such recovery proceeding. These sections are reproduced below for ease of reference::

“Section 78: Initiation of recovery proceedings.- Any amount payable by a taxable person in pursuance of an order passed under this Act shall be paid by such person within a period of three months from the date of service of such order failing which recovery proceedings shall be initiated:

Provided that where the proper officer considers it expedient in the interest of revenue, he may, for reasons to be recorded in writing, require the said taxable person to make such payment within such period less than a period of three months as may be specified by him.” “Section 79: Recovery of tax.- “1. Where any amount payable by a person to the Government under any of the provisions of this Act or the rules made thereunder is not paid, the proper officer shall proceed to recover the amount by one or more of the following modes, namely:- 1.2 On reading the above sections, it becomes clear that the general rule for initiating recovery proceedings is that, where any amount payable by a taxable person in pursuance of an order passed under the CGST Act is not paid within a period of three months from the date of service of such order, recovery proceedings shall be initiated by the proper officer only after the expiry of the said period of three months. 1.3 Only in exceptional cases, where it is necessary in the

interest of revenue, the proper officer may require the said taxable person to pay the said amount within a period less than the period of three months from the date of service of the order, as may be specified by him, after recording the reasons for doing so in writing. If the said amount is not paid by the said taxable person within the period specified by the proper officer under the proviso to section 78 of CGST Act or even after the expiry of three months from the date of the service of the order, the same can then be recovered by the proper officer as per provisions of sub-section (1) of section 79 of CGST Act. 2. It has been brought to the notice of the Board that some of the field formations are initiating recovery before the specified period of three months from the date of service of the order, even in the cases where the taxable person has not been specifically required by the proper officer, for reasons to be recorded in writing, for payment of such amount within a period less than the period of three months from the date of service of the order. Therefore, in order to ensure uniformity in the implementation of the provisions of law across the field formations, the Board, in exercise of its powers conferred by section 168 of the CGST Act, hereby issues the following instructions to be followed in cases where it is necessary, in the interest of revenue, to initiate recovery before the period of three months from the date of service of the order. 3.1 As per Circular No. 3/3/2017- GST dated the 5th July 2017, the proper officer for recovery under Section 79 of the CGST Act is the jurisdictional Deputy or Assistant Commissioner of Central Tax. It is also mentioned that the proper officer under proviso to Section 78 is the jurisdictional Principal Commissioner/ Com-

missioner of Central Tax. 3.2 Therefore, while recovery proceedings under sub-section (1) of section 79 of CGST Act are required to be undertaken by the jurisdictional Deputy or Assistant Commissioner of Central Tax, however, in the cases, where it is felt that recovery proceedings in respect of an amount payable by a taxable person in pursuance of an order need to be initiated in the interest of revenue before completion of three months from the date of service of the order, the matter needs to be placed by the jurisdictional Deputy or Assistant Commissioner of Central Tax before the jurisdictional Principal Commissioner/ Commissioner of Central Tax, along with the reasons/ justification for such an action. The jurisdictional Principal Commissioner/ Commissioner of Central Tax shall examine the reasons/ justification given by the jurisdictional Deputy or Assistant Commissioner at the earliest and if he is satisfied that it is expedient in the interest of revenue to ask the said taxable person to pay the said amount before completion of three months from the date of service of the order, he must record in writing, the reasons as to why the concerned taxable person is required to make payment of such amount within such period, less than a period of three months, as may be specified by him. After recording such reasons in writing, he may issue directions to the concerned taxable person to pay the said amount within the period specified by him in the said directions. Copy of such directions must also be sent to the jurisdictional Deputy or Assistant Commissioner of Central Tax for information. 3.3 It is further mentioned that jurisdictional Principal Commissioner/ Commissioner of Central Tax should provide the specific reason(s) for asking the taxable person for early payment of





the said amount, clearly outlining the circumstances prompting such early action. Such reasons could include high risk to revenue involved in waiting till the completion of the three month period due to apprehension that the concerned taxable person may close the business operations in near future, or due to possibility of default by the taxable person due to his declining financial conditions or impending insolvency, or likely initiation of proceedings under Insolvency and Bankruptcy Act, etc. Reasons to believe for the apprehension of risk to revenue should be based on credible evidence, which may be

kept on record to the extent possible. While issuing any such directions, the proper officer must duly consider the financial health, status of business operations, infrastructure, and credibility of the taxable person, and strike a balance between the interest of the revenue and ease of doing business. It is implicit that such directions for early payment of the confirmed demand should not be issued in a mechanical manner, and must be issued only in cases where interest of revenue is required to be safeguarded due to specific apprehension/ circumstances in the said case. 3.4 Wherever such directions are

issued by the jurisdictional Principal Commissioner/ Commissioner of Central Tax as per powers conferred under proviso to section 78 of CGST Act, and where the taxable person fails to make payment of the said amount within the period specified in the said directions, the jurisdictional Deputy or Assistant Commissioner of Central Tax shall proceed to recover the said amount as per the procedure specified in sub-section (1) of section 79 of CGST Act. 4. Difficulties, if any, in implementation of these instructions may be informed to the Board (gst-cbec@gov.in).

Advisory on launch of E-Way Bill 2 Portal

GSTN is pleased to inform that NIC is releasing the E-Way Bill 2 Portal (<https://ewaybill2.gst.gov.in>) on 1st June 2024. This portal ensures high availability and runs in parallel to the e-way Bill main portal (<https://ewaybillgst.gov.in>). The e-way bill 2 portal synchronises the e-way bill details with main portal within a few seconds. The highlights of the portal are as follows: Presently, E-Way Bill 2 Portal provides the critical services of E-Way Bill system, and gradually it will be extended

with other services of e-way bill system. E-Way Bills can be generated and updated on the E-Way Bill 2 Portal independently. E-Way Bill 2 portal provides the web and API modes of operations for e-way bill services. The taxpayers and logistic operators can use the E-Way Bill 2 portal with the login credentials of the main portal. The taxpayers and logistic operators can use the E-Way Bill 2 portal during technical glitches in e-way bill main portal or any other exigencies. The Criss-Cross operations of printing

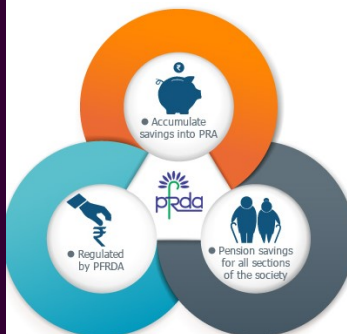
and updating of Part-B of E-Way Bills can be carried out on these portals. That is, updating of Part-B of the E-Way bills of portal 1 can be done at portal 2 and vice versa. In case E-Way Bill main portal is non-operational because of technical reasons, the Part-B can be updated to the E-Way Bills, generated at Portal 1, at portal 2 and carry both the E-way Bill slips. For further details, please visit the e-way bill portals.

GST New Registration Application will be assigned to State GST from 25th to 31st May

Introduction: The Goods and Services Tax Network (GSTN) is pleased to announce a significant development: the Central Board of Indirect Taxes and Customs (CBIC) will migrate to the GSTN Back Office effective June 1, 2024. This transition marks a pivotal step in streamlining tax processes and enhancing administrative efficiency.

The migration process will involve assigning new registration applications to state tax administrations during a specified period, which may impact workload distribution among state agencies. Migration Overview Starting June 1, 2024, CBIC will operate through the GSTN Back Office. This migration aims to unify and stream-

line tax processes under a single administrative framework, promoting efficiency and coherence in tax administration across the country. Impact on Registration Applications During the migration period from May 25 to May 31, 2024, all new registration applications will be managed by state tax administrations. This deci-



sion ensures a seamless transition while CBIC integrates into the GSTN Back Office. As a result, state tax departments will experience a temporary increase in registration applications, necessitating additional preparations to manage the increased work-

load effectively. Assignment of Taxpayers Ads by Ads by The taxpayers whose applications are processed during the migration period will remain assigned to the respective state tax administrations permanently. This measure ensures continuity and stability

in tax administration, even after the migration is complete. Consequently, state tax departments should anticipate and prepare for an enduring increase in their responsibilities.

Protecting Government Revenue: GST & DVAT Refund Guidelines

Insolvency and Bankruptcy Code (IBC), 2016 has been enacted to consolidate the laws relating to reorganisation and insolvency resolution in a time bound maximisation of value of assets, to promote entrepreneurship, availability of credit and balance the creditors i.e. Financial interests Creditor, of all the stakeholder. IBC has Operational Creditor and Other recognised three types of Creditor and Government dues fall under the category of "Operational Credit" for which a claim is before the Insolvency Resolution Professional (IRP) or Liquidator, as the prescribed form. It has come to the notice that Proper Officer(s) are sanctioning refund under DVAT Act and

GST Act without ascertaining the status of any pending insolvency/liquidation proceedings against the Registered Person(s) and status of pending dues/claim of the Department. Therefore, in order to protect the interest of the revenue, it is directed that before sanctioning refund amount under DVAT Act or GST Act, Proper Officer(s) shall confirm that whether any insolvency/liquidation proceeding is pending or concluded against the Registered Person(s) and shall also ascertain the status thereof. The status of above said proceedings may be ascertained from Registered Person(s) OR web portal of IBBI or web portal of NCLT/NCLAT OR may also be confirmed from

Law & Judicial Branch of this Department. In case, any such proceeding is pending/ concluded, it shall be brought in the knowledge of refund claim in consultation with the the concerned Zonal In-charge for further processing of Law & Judicial Branch. It is also directed that while sending the file for ECS under the DVAT Act, concerned Ward In-charge shall also provide a certification as under: In view of the Instruction No. _____ dated _____ issued by Department, it is certified that as on date, no insolvency/ liquidation proceeding is pending/ concluded against the Dealer." This is issued with the approval of the Competent Authority

Information from manufacturers of Pan Masal and Tobacco taxpayers

Government had issued a notification to seek information from taxpayers dealing in the goods mentioned therein vide Notification No. 04/2024 - Central Tax, dated 05-01-2024. Two forms have been notified vide this notification namely GST SRM-

I and GST SRM-II. The former pertains to registration and disposal of machines while the later asks information on inputs and outputs during a month. To begin with, facility to register the machines have been made available on the GST Portal to file the infor-

mation in Form GST SRM-I. All taxpayers dealing in the items mentioned in the said notification may use the facility to file the information about machines. Form GST SRM-II will also be made available on the portal shortly.

Gratuity Limit Enhancement: Govt. Increases to Rs 25 Lakh

The undersigned is directed to refer to this Department's

OM No. 38/37/2016-P&PW (A) (i) dated 04.08.2016

regarding revision of provisions regulating pension/





gratuity/commutation of pension/family pension/disability pension/ex-gratia lump-sum compensation, etc. in implementation of the Government's decision on the recommendation of the Seventh Central Pay Commission. 2. Department of Expenditure vide their OM No. 1/1/2024-E-1(B) dated 12.03.2024 has issued instructions regarding enhancement of Dearness Allowance Rates from 46% to 50% of the Basic Pay with effect from 1st January 2024. 3. Accordingly, as per the Government's decisions in implementation of the

recommendations of the Seventh CPC, the maximum limit of Retirement Gratuity and Death Gratuity under the Central Civil Services (Pension) Rules, 2021 or the Central Civil Services (Payment of Gratuity under National Pension System) Rules, 2021, would be increased by 25% i.e. from Rs 20.00 Lakh to Rs 25.00 Lakh, with effect from 1st January 2024. 4. All Ministries/Departments are requested to bring the contents of this order to the notice of Controller of Accounts/Pay and Accounts Offices and attached or sub-

ordinate offices under them. 5. This issues in consultation with Ministry of Finance, Department of Expenditure vide ID Note No. 1(8)/EV/2024 dated 27.05.2024. 6. In so far as the persons serving in the Indian Audit and Accounts Department are concerned, this order is issued in consultation with Comptroller and Auditor General of India, as mandated under Article 148(5) of the Constitution of India. 7. Formal Amendment to the CCS (Pension) Rules, 2021 and the CCS (Payment of Gratuity under NPS) Rules, 2021 will be notified separately.



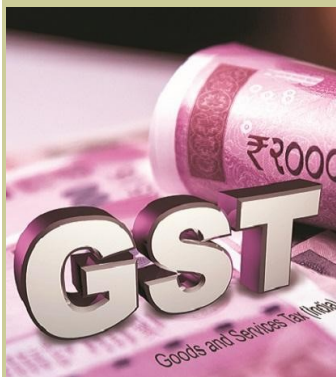
RTI Appeal: Disclosure of IBBI (Land & Building) Valuers Exam Papers Denied

1. The Appellant has filed the present Appeal dated 2nd May 2024, challenging the communication of the Respondent dated 10th April 2024 with regard to his RTI Application No. ISBBI/R/T/24/00012 filed under the Right to Information Act, 2005 (RTI Act). In the RTI Application, the Appellant had requested for question papers with key answers in soft copy for the IBBI (Land & Building) Valuers examination for all sessions from June 2023 to February 2024. 2. The Respondent denied the same stating that the disclosure of question papers compromises the integrity of the whole examination and therefore, cannot be disclosed. The said disclosure is exempted under section 8(1)(d) of the RTI Act. 3. Aggrieved by the response of the Respondent, in this Appeal, the Appellant has broadly submitted that the requested information does not fall within the exemption under section 8(1)(d) of the RTI Act. 4. I have carefully examined the application, the response of the Respondent and the Appeal. Be-

fore examining the request, I deem it appropriate to deal with scope of 'information' and right to receive the information under the RTI Act. It is noted that in terms of section 2(f) of the RTI Act 'information' means "any material in any form, including records, documents, memos e-mails, opinions, advices, press releases, circulars, orders, logbooks, contracts, reports, papers, samples, models, data material held in any electronic form and information relating to any private body which can be accessed by a public authority under any other law for the time being in force." 5. The aforesaid definition contemplates providing of material in the forms of records, documents, opinions, advice, etc. It does not include giving opinions on issues raised or providing clarifications or advice to inquiries. Section 2(j) of the RTI Act defines the "right to information" in term of information accessible under the Act which is held by or is under the control of a public authority and which can be

disclosed subject to exemptions under section 8 of the RTI Act. Thus, if the public authority holds any 'information' in the form of data, statistics, abstracts, etc. an applicant can have access to the same under the RTI Act subject to exemptions under section. 6. It is also clear that the "right to information" under section 3 of the RTI Act is circumscribed by RTI Act itself as the right is limited within scope of 'information' as defined under section 2(f) and is subject to other provisions including those under section 8 of the Act. As stated in the Guide on the RTI Act issued by the DoPT under OM No. 1/32/2013-IR dated 28th November 2013 – "The Public Information Officer is not supposed to create information that is not a part of the record of the public authority. The Public Information Officer is also not required to furnish information which require drawing of inference and/or making of assumptions; or to interpret information; or to solve the problems raised by

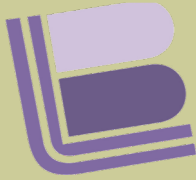




the applicants; or to furnish replies to hypothetical questions.” 7. In the instant case, the Appellant has requested for questions and answers of the Valuation examination conducted by IBBI. The Respondent has claimed exemption under section 8(1)(d) stating that the disclosure of the question/s will violate the integrity of the question bank. It is noted that section 8(1)(d) exempts disclosure of information including commercial confidence, trade secrets or intellectual property, the disclosure of which would harm the competitive position of a third party, unless it is shown that the larger public interest warrants the disclosure of such information. While applying these provisions, there need to be proper balancing of private right and public interest taking into account the facts and circumstances and exemptions provided in the RTI Act. It is relevant to note that the questions asked in the Valuation Examinations are the intellectual property of the IBBI and are held in confidence. The IBBI prepares, updates and maintains a pool of questions which are subject to repetition on a random basis and reuse in the various upcoming Examinations. The Examinations are conducted online and the candidates appearing are not allowed to take printouts, these questions and the corresponding answers are also not provided to any of the candidates who appear for the Examination. Hence, disclosure of the questions and answers will not only be against the confidentiality and integrity of the entire Examination process but also affect the competitive position of the other aspirants as the aspirants having questions and answers in advance will have an undue advantage as the questions are likely to be repeated in the future Examinations. Moreover, setting up of question papers requires intellectual

efforts and verification from panel of experts. The disclosure would increase the expenditure and the IBBI may also be required to off-set the estimated surge by increasing the examination fees. Hence, the cost of disclosing the question bank and the answers given by a candidate would be huge and against the public interest. 8. In *All India Institute of Medical Sciences v. Vikrant Bhuria*, Hon'ble Delhi High Court vide its order dated 28th May 2012 held that in super-specialty subjects with limited number of questions available in the question bank, the disclosure of such questions would encourage the students appearing for the exam to memorize the answers for the exam, thereby adversely affecting the selection of good candidates. In this regard, following observations of Hon'ble High Court are relevant to mention: “...if question papers are so disclosed, the possibility of the examination not resulting in the selection of the best candidate cannot be ruled out. It is pleaded that knowledge of the question papers of all the previous years with correct answers may lead to selection of a student with good memory rather than an analytical mind. It is also pleaded that setting up of such question papers besides intellectual efforts also entails expenditure. The possibility of appellant, in a given year cutting the said expenditure by picking up questions from its question bank is thus plausible and which factor was considered by the Supreme Court also in the judgment aforesaid... . . . Once the experts of the appellant have taken a view that the disclosure of the question papers would compromise the selection process, we cannot lightly interfere therewith. Reference in this regard may also be made to the recent dicta in *Sanchit Bansal Vs. The Joint Admission Board (JAB)*: (2012) 1 SCC 157 ob-

serving that the process of evaluation and selection of candidates for admission with reference to their performance, the process of achieving the objective of selecting candidates who will be better equipped to suit the specialized courses, are all technical matters in academic field and Courts will not interfere in such processes.” Further, in *All India Institute of Medical Sciences vs. Prakash Singh*, Hon'ble Delhi High Court vide its order dated 6th December 2012, while setting aside the decision of CIC to disclose the question papers and answer keys pertaining to the MBBS Entrance Examination, observed that:- “...there is limited number of questions available to the petitioner, and that if, this information is put out in public domain then, it would be difficult for the petitioners to select candidates on the basis of their analytical ability. In other words, the examinee may perhaps take to the rote route to qualify the examination. . . . they would be loathe to interfere in areas where academicians, being experts, have expressed a view, to the effect that, disclosure of question papers and keys would compromise the selection process.” 9. Hon'ble Central Information Commission in *R. Seshadri Vs. CPIO, Medical Council of India, Delhi and Ors*, vide order dated 28th February 2017 observed that: “The question bank is limited and has been compiled with questions being contributed by the experts in the area. These experts have forfeited their proprietary right over the questions supplied to the NBE. The NBE does not have any commercial interest in guarding this question bank zealously. The NBE have also been applauded for conducting these exams efficiently over the years. . . . Given the situation, if public disclosure of questions is al-



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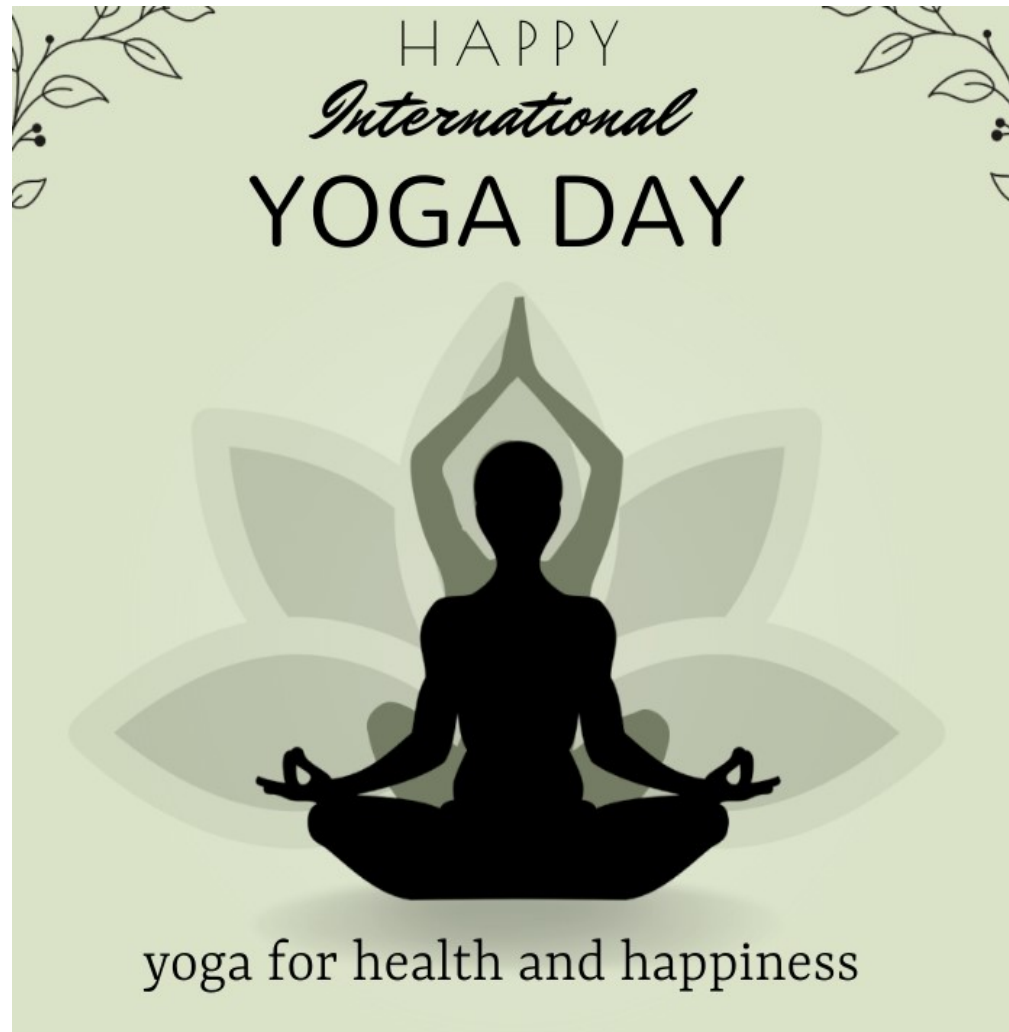
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lowed, this would lead to dilution of standards by encouraging "cramming" which would be against the objectives of this screening test." 10. In view of the above, the Respondent has no obligation to disclose the information asked by the Appellant which is exempted from

disclosure in terms of section 8 (1)(d) of the RTI Act. The Appellant has not established any larger public interest for its disclosure. In fact, the disclosure of such information would not serve any public purpose rather it would harm the competitive confidence of aspirants

in upcoming examinations and would in turn compromise with the public interest. I, therefore, find that there is no need to interfere with the decision of the Respondent. 11. The Appeal is dismissed accordingly.



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