

OFFICE OF THE FIRST APPELLATE AUTHORITY
(Appointed under the Right to Information Act, 2005)
The Institute of Company Secretaries of India ICSI House
C-36, Sector-62, Institutional Area
Noida - 201 309 (U.P.)

Appeal No.00016/2025

IN THE MATTER OF:

Mr. Dinesh Vats
202 Nidhi Plaza-1
LSC Gulabi Bagh
Delhi – 110052
North Delhi

Appellant

Vs.

Central Public Information Officer
The Institute of Company Secretaries of India
'ICSI House', 22, Institutional Area, Lodi Road,
New Delhi – 110003

Respondent

Date of Order: 18th April 2025

ORDER

- (1) The Appellant has filed first Appeal- No. ICSOI/A/E/25/00016 on 26.03.2025 under Section 19(1) of the Right to Information Act, 2005 in connection with Response vide letter dated 26.03.2025 against the Central Public Information Officer (hereinafter referred to as Respondent) of the Institute of Company Secretaries of India.
- (2) The Appellant vide his RTI Application No. ICSOI/R/E/25/00954 dated 28/02/2025 has requested the following information:

“Kindly provide the following information along with duly authenticated documents in support of each and every reply for which the information is requested to be provided to the undersigned information seeker:

1. The detailed information for the date of first representation given by ICSI to the Ministry of Finance, Committee, Board other authority and its members, to include CS in the definition of Accountant under the new Income Tax Amendment Bill, 2025 for the purpose of conducting Tax Audit.
2. The information for the name and designation of the officer signed and submitted the first representation given by ICSI to the Ministry of Finance, Committee, Board, other authority and its members to include CS in the definition of Accountant under the new Income Tax Amendment Bill, 2025 for the purpose of conducting Tax Audit.
3. The information for the name of President at the time of first representation given by ICSI to the Ministry of Finance, Committee, Board, other authority and its members to

include CS in the definition of Accountant under the new Income Tax Amendment Bill, 2025 for the purpose of conducting Tax Audit.

4. The information related to the total number of representations given by ICSI to the Ministry of Finance, Committee, Board, other authority and its members to include CS in the definition of Accountant under the new Income Tax Amendment Bill, 2025 for the purpose of conducting Tax Audit, till date.
5. The information including date, name and designation of the officer signed and submitted all the representations given by ICSI to the Ministry of Finance, Committee, Board, other authority and its members to include CS in the definition of Accountant under the new Income Tax Amendment Bill, 2025 for the purpose of conducting Tax Audit.
6. The information for the total number of representations given by ICSI to the Ministry of Finance, Committee, Board, other authority and its members to include CS in the definition of Accountant under the new Income Tax Amendment Bill, 2025 for the purpose of conducting Tax Audit during the Council tenure 2022-2026.
7. The information including the date, name and designation of the officer signed and submitted all the representations given by ICSI to the Ministry of Finance, Committee, Board, other authority and its members to include CS in the definition of Accountant under the new Income Tax Amendment Bill, 2025 for the purpose of conducting Tax Audit during the Council tenure 2022-2026.
8. The information related to the total activities including representations given, meeting attended, addressed the queries raised, etc., by Ministry of Finance, Committee, Board, other authority and its members to include CS in the definition of Accountant under the new Income Tax Amendment Bill, 2025 for the purpose of conducting Tax Audit.
9. The information for the name, designation and responsibilities of the Nodal Officer(s) / Authorized Representative(s) appointed by ICSI to diligently, vigilantly and actively taking care of the matter to include the name of CS in the definition of Accountant under the new Income Tax Amendment Bill, 2025 for the purpose of conducting Tax Audit.
10. The information for the report and feedback taken by ICSI from the concerned Nodal Officer(s) / Authorized Representative(s) appointed by ICSI to diligently, vigilantly and actively taking care of the matter to include the name of CS in the definition of Accountant under the new Income Tax Amendment Bill, 2025 for the purpose of conducting Tax Audit.
11. The information related to the strict and disciplinary action taken by ICSI against the concerned Nodal officer(s) and Authorized representative(s) appointed by ICSI, for not diligently, vigilantly and actively taking care of the matter to include the name of CS in the definition of Accountant under the new Income Tax Amendment Bill, 2025 for the purpose of Tax Audit.
12. The detailed information for the total budget allocated by ICSI and further revisions in the said budget by ICSI for the matter and efforts to include the name of CS in the definition of Accountant under the new Income Tax Amendment Bill, 2025 for the purpose of Tax Audit.
13. The detailed information for the total amount of expenditure incurred by ICSI from all efforts, name and designation of the officer approved the amount of expenditure, to include the name of CS in the definition of Accountant under the new Income Tax Amendment Bill, 2025 for the purpose of Tax Audit.
14. Please provide the copies of the information requested above in addition to the information requested above in point 1 to 13.
15. Please provide a suitable date and time to inspect the records related to the information requested in all the points above.”

- (3) The Appellant has submitted in his instant appeal with regards to the reply provided by the Respondent to the RTI queries as under:

“Request to accept the appeal against the reply incomplete, misleading and false information provided by PIO in reply to the RTI vide registration no ICSOI/R/E/25/00954 and to provide an opportunity for hearing to the appellant.”

- (4) The reply of the Respondent against the instant appeal is as under: -

“Our reply remains the same as provided in RTI Reply dated 26.03.2025.” (copy attached as Annexure-1)

Further, it is to inform that the “the public authority under the RTI Act, 2005 is not to create or collate information; or to interpret information. Therefore, the information which is readily available in the format/content can only be provided to the appellant and not as per the choice of the information seeker. The reply(ies) to the query(ies) cannot be created and designed in the manner and wish of the appellant.

Therefore, the contents made in the RTI reply stands as it is and the appeal deserves to be dismissed.”

- (5) This Office has carefully considered the application, the response, the appeal and the records made available and finds that the matter can be decided based on the material available on record.

This office concurs with the submissions of the Respondent in his reply to the instant appeal.

The appeal is accordingly disposed of.

Sd/-

(Asit Kumar Rath)
First Appellate Authority

Copy to:

1. Mr. Dinesh Vats
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2. Central Public Information Officer
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'ICSI House', 22, Institutional Area, Lodi Road,
New Delhi - 110003
3. Directorate of IT - For publishing on the website