IN THE PAKISTAN INFORMATION COMMISSION ISLAMABAD

APPEAL NO. 1068-05-2021

Javed Khan

Vs

Cantonment Board Peshawar

Date: 12.7.2021

Fawad Malik: Information Commissioner

- A. APPEAL.
 - Mr. Javed Khan, owner of Property No. 1764/961 & 1764/A/962, Fawara Chowk, Peshawar Cantt. has filed the appeal dated 27.4.2021 before the Pakistan Information Commission, complaining therein that the staff of the Cantonment Board, Peshawar is not providing him information and guidance concerning the property tax of his above mentioned property. Along with the appeal he has appended the copies of his previous correspondence with the authorities of the Cantonment Board.
- B. PROCEEDINGS.
 - 2. The notice of the Commission was replied by the Addl. Cantonment Executive Officer, Peshawar vide letter dated 17.6.2021. The same is reproduced as under:

"It is intimated that applicant Mr. Javed Khan is resorting various applications regarding imposition of property tax on property No. 1764/961 & 1764/A/962, Chowk Fawara, Psc. Cantt:. It is further stated all the correspondence was properly replied to the applicant which is evident from the letters/correspondence with this office as annexed. However, the copies of previous applications of the applicant and replies of this office are enclosed herewith for ready reference. Actually the matter does not pertain to information, rather it does not come under the perview of right to access to information as the applicant if fully conversant and informed of the rates of the taxes, property details etc. He does not disclose the detail of information he desires to seek from this office. Moreover, the Cantt: Board levy and impose taxes under the provision of Cantonment Act, 1924 and the Act is available in the market as well as on the internet."

- 3. The letter was shared with the appellant by the Commission, but he is not satisfied with the reply.
- C. COMMISSION'S VIEW.
 - 4. Earlier on, the application of the appellant dated 24.5.2019 was replied by the Cantonment Board vide letter dated 2-7-2019, as under:

"Property No. 1764 (ground floor) and 1764/A (first floor) was assessed for triennial period 2016-19 according to CBR No. 11 dated. 10-3-2017. Notice under section 68 of Cantonment Act, 1924 was served upon you. In response to the notice you have objected regarding increase in property tax and requesting to grant an opportunity to appear before the Assessment Committee.

Your request was considered under section 68(3) of the Cantonment Act, 1924 and informed to appear before the Assessment Committee on 03-04-2019. The Assessment Committee after accepting your objection reduced the ARV of the property in question according to the rules and regulations.

You are therefore asked to deposit the property tax in respect of stated property according to bills already sent to you."

5. The applications dated 19-8-2019 and 21-8-2019 for the remission of the property tax were replied by the Cantonment Board vide letter dated 17-9-2019, as under:

"It is informed that your file of Property No. 1764/96 & 1764-A/962 of Ward No. 03 maintained for the purpose of taxation has been examined and studied. Numerous applications from your side are placed in the file which has been submitted to the Cantonment Board from time to time. The Cantonment Board Peshawar had responded to each of your questions / queries guiding / directing you to fill your obligation of depositing Property Tax. However, despite of providing every opertunity allowed under the rules by CBP, you neither agreed nor deposited the due Property Tax. Your applications reveal that you are deliberately raising questions and misinterpreting the following, using as shield and prolonging the issue.

- *i.* Imposition of Property Tax.
- *ii.* Triennial Assessment of Property Tax.

- *iii.* Notice for information and lodging of objection under section 68 of Cantonment Act, 1924.
- iv. The role of the Assessment Committee.
- v. Appellate Authority in case aggrieved with the decision of the Assessment Committee.
- vi. The difference between the Property Tax imposition & Property Tax Exemption.
- vii. To inform you in Urdu instead of English Language.
- viii. The issue of separate and one unit.

Keeping above in view, it is clarified that Cantonment Board Peshawar is levying and collecting the property tax as per Government instructions / laid down criteria in the Cantonment Act, 1924. As for as your request for sending the letters to you in Urdu language is concerned for the reason that you are not familiar with English language, it is evident from your Urdu letters that you have submitted correct and up-to-date replies in response of each of our English letters. Meaning thereby that you have full understanding of the English Language that's why whenever you have responded you quoted references from Constitution in support of your stance.

Despite, knowing all this from record, that you are not requested in depositing tax even advocating others not to deposit the same always seeking negativity in every positivity of Cantonment Board Peshawar and creating hindrances in Government / Official proceeding. As a good will gesture and giving benefit of the doubt, you are invited and given the opportunity in your interest to attend the office of Cantonment Board Peshawar for guidance to resolve the issue once for all."

- 6. The reading of the contents of the appeal and the previous correspondence between the appellant and the Cantonment Board Peshawar reveals that the matter of Property Tax, owned by the appellant in the jurisdiction of the Cantonment is pending in the office of the respondent. For the tax concerns the appellant, if so advised, can avail his remedies before the proper forum constituted for the purpose, in accordance with the law, rules and regulations on the subject provided under the Cantonment Act, 1924, access able on the website.
- 7. Section 11(3) of the Right of Access to Information Act, 2017 requires the request to identify the information or record in sufficient detail. The wide-ranging queries of general nature and the complaints of maladministration do not fall under the purview of the Commission. The Commission is of considered view that the applications filed

by the appellant were accurately and promptly replied by the respondent public body therefore the appeal does not call for any interference by this Commission.

- 8. The desire of the appellant from the public body for reply in Urdu language in not reasonable and logical hence cannot be assented. If allowed, every citizen will demand the reply in his own language or mother tongue, nor did the Act bind the public bodies for reply in the language of the choice.
- 9. The Commission has noticed that the Cantonment Board Peshawar has not implemented the mandatory sections 5 & 9 of the Act so far.

D. ORDER.

10. The appeal is closed with the direction to the Cantonment Executive Officer, Cantonment Board Peshawar to implement sections 5 & 9 of the Right of Access to Information Act, 2017 in letter and spirit within one month of the receipt of this order under intimation to this Commission.

Mohammad Azam Chief Information Commissioner

Fawad Malik Information Commissioner

Zahid Abdullah Information Commissioner Announced on 12.7.2021

Certified that this order consists of four (4) pages, each page has been read and signed.