

By speed post/email

ELECTION COMMISSION OF INDIA

Nirvachan Sadan, Ashoka Road, New Delhi-110001

4/RTI/22/2022/PPEMS

Dated: 17 November, 2022

To,

Shri Gautam Bharti,
President, Adarsh Sangram Party,
D/S 1252 Sector D LDA Colony,
Kanpur Road, UP-226012.
Email id: infohqasp@gmail.com

Subject:- Information under RTI Act, 2005-Regarding.

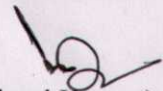
Sir,

With reference to your online RTI application with registration number 21783 dated 21.10.2022, I hereby inform you to refer to the Section 29C of the Representation of the People Act, 1951 and Section 13A of the Income Tax Act 1961. (Copies enclosed)

If you are not satisfied with the information provided to you, you may make an appeal to the first appellate authority within 30 days of receipt of this letter. The detail is as under:-

Sh. K.N. Bhar,
Sr. Principal Secretary and First Appellate Authority,
Election Commission of India,
NirvachanSadan, Ashoka Road, New Delhi-110001.
Contact No. 01123052014.

Yours faithfully



(Binod Kumar)
CPIO & Secretary



Income Tax Department

Government of India

Special provision relating to incomes of political parties.

13A. Any income of a political party which is chargeable under the head "Income from house property" or "Income from other sources" or "Capital gains" or any income by way of voluntary contributions received by a political party from any person shall not be included in the total income of the previous year of such political party :

Provided that—

- (a) such political party keeps and maintains such books of account and other documents as would enable the Assessing Officer to properly deduce its income therefrom;
- (b) in respect of each such voluntary contribution in excess of twenty thousand rupees, such political party keeps and maintains a record of such contribution and the name and address of the person who has made such contribution; and
- (c) the accounts of such political party are audited by an accountant as defined in the *Explanation* below sub-section (2) of section 288 :

Provided further that if the treasurer of such political party or any other person authorised by that political party in this behalf fails to submit a report under sub-section (3) of section 29C of the Representation of the People Act, 1951 (43 of 1951) for a financial year, no exemption under this section shall be available for that political party for such financial year.

Explanation.—For the purposes of this section, "political party" means a political party registered under section 29A of the Representation of the People Act, 1951 (43 of 1951).

Representation of the People Act, 1951
(PART II.—Acts of Parliament)

Explanation.—For the purposes of this section and section 29C,—

- (a) “company” means a company as defined in section 3;
- (b) “Government company” means a company within the meaning of section 617; and
- (c) “contribution” has the meaning assigned to it under section 293A,

of the Companies Act, 1956 (1 of 1956) and includes any donation or subscription offered by any person to a political party; and

(d) “person” has the meaning assigned to it under clause (31) of section 2 of the Income-tax Act, 1961 (43 of 1961), but does not include Government company, local authority and every artificial juridical person wholly or partially funded by the Government.

29C. Declaration of donation received by the political parties.—(1) The treasurer of a political party or any other person authorised by the political party in this behalf shall, in each financial year, prepare a report in respect of the following, namely:—

(a) the contribution in excess of twenty thousand rupees received by such political party from any person in that financial year;

(b) the contribution in excess of twenty thousand rupees received by such political party from companies other than Government companies in that financial year.

(2) The report under sub-section (1) shall be in such form as may be prescribed.

(3) The report for a financial year under sub-section (1) shall be submitted by the treasurer of a political party or any other person authorised by the political party in this behalf before the due date for furnishing a return of its income of that financial year under section 139 of the Income-tax Act, 1961 (43 of 1961), to the Election Commission.

(4) Where the treasurer of any political party or any other person authorised by the political party in this behalf fails to submit a report under sub-section (3) then, notwithstanding anything contained in the Income-tax Act, 1961 (43 of 1961), such political party shall not be entitled to any tax relief under that Act.]

PART V
CONDUCT OF ELECTIONS

CHAPTER I.—*Nomination of Candidates*

¹[**30. Appointment of dates for nominations, etc.**—As soon as the notification calling upon a constituency to elect a member or members is issued, the Election Commission shall, by notification in the Official Gazette, appoint —

(a) the last date for making nominations, which shall be the ²[seventh day] after the date of publication of the first-mentioned notification or, if that day is a public holiday, the next succeeding day which is not a public holiday;

1. Subs. by Act 27 of 1956, s. 14, for s. 30.

2. Subs. by Act 40 of 1961, s. 7, for "tenth day" (w.e.f. 20-9-1961).

