

चन्द्र भूषण कुमार, भा.प्र.से.
वरिष्ठ उप निर्वाचन आयुक्त
Chandra Bhushan Kumar, IAS
Sr. Deputy Election Commissioner



भारत निर्वाचन आयोग
Election Commission of India

D.O. No.56/AA/2020-21/PPEMS

Dated:- 26th May, 2022

Dear Chief Electoral Officer,

Please refer Commission's Order No. 56/pol.parties/2021/PPS-III (Part)/Conf-2022 dated 25th May, 2022 (available at eci.gov.in) concerning enforcement of compliances of various legal/regulatory provisions related to Registered Unrecognised Political Parties (RUPPs).

Your attention is invited to Para 8 of the Order wherein various directions have been issued, which include the following:-

1. *“As in Para 6.7 above, it has been reported that income tax exemptions have been taken to the tune of Rs 445 Cr in 2018-19 by 199 RUPPs and Rs. 608 cr in 2019-20 by 219 RUPPs . Of these 66 RUPPs have claimed income tax exemption without submitting contribution reports in Form 24A as mandated under section 29C of the Act.*

Section 29C of the RP Act, specify that:

(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.]

In view of the fact that there are 2174 RUPPs, which have not submitted contribution reports, the list shall be sent to the Department of Revenue for taking all consequential action as per the RP Act 1951 read with the relevant provisions of the Income Tax Act, 1961 and other statutory/regulatory regime including not granting exemption/withdrawing exemption, if already granted/ examining liability of wrongly claiming exemption as the case may be.

- 2. 2056 RUPPs, which have failed to furnish Annual Audit Account of the concerned financial year, are indicative of gaps in vital financial information including bank account, PAN, authorized signatories pertaining to those RUPPs, statement of assets and liabilities, contributions received, details of donors, expenditure, etc.. Therefore, CEOs shall put the list of such RUPPs on their respective websites and afford an opportunity to such RUPPs to comply with extant legal and regulatory regime within 30 days. Non-compliance may make such RUPPs not entitled to have benefits under the Symbols Order, 1968, including allocation of common symbol.*
- 3. 100 RUPPs, which have failed to furnish Election Expenditure Statements after the contest of election(s), have violated the directions of Election Commission. They may approach concerned Chief Electoral Officer with full facts within 30 days of the issue of this direction for remedial action, if any, to avoid any consequential action.*
- 4. All Chief Electoral Officers shall put this order on their websites for compliance and for affording an opportunity to anyone aggrieved by above action. Any RUPP aggrieved by any action under point 8.1 to 8.6 may approach concerned Chief Electoral Officer with full facts within 30 days of the issue of this direction with all evidences inter-alia including proof of existence, other legal and regulatory compliances made till now such as submission of year wise annual audited accounts, contribution report, expenditure report , if any, updation of office bearers including*

authorized signatories for financial transactions (including bank account) and operations under the Symbols Order 1968, etc.”

In view of the aforesaid you are requested to take necessary steps including following and furnish the compliance to the Commission by 5 PM on 29.05.2022:

1. Putting the aforesaid order on the homepage of the CEO website.
2. Preparing lists of RUPPs, who have not furnished (including for financial year 2017-18, 2018-19 and 2019-20):
 - (a) Annual Audit Account and/or
 - (b) Contribution Report

And inform them with clear-cut instructions to furnish the same within the stipulated timeline.

3. Informing the concerned RUPP to avail the facility of opportunity for compliances with all requisite evidences within the stipulated time frame.
4. All RUPPs, who have contested elections and have failed to furnish election expenditure statements, be asked to comply with the directions within the stipulated time frame to avoid any consequential action.

A compliance in this regard may please be sent by **5 PM of 29.05.2022** at dir-expenditure@eci.gov.in .

with kind regards,

Yours *Sincerely,*



(Chandra Bhushan Kumar)

To,
The Chief Electoral Officers of
All States/Union Territories