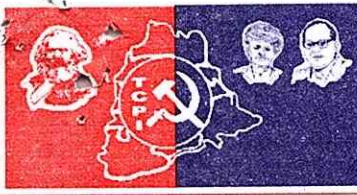


1924/PPS-II/2023  
13/11/23

PPS-II



# తెలంగాణ కమ్యూనిస్టు పార్టీ ఆఫ్ ఇండియా

## TELANGANA COMMUNIST PARTY OF INDIA

Office : 3-4-760/19, Beside Narayanaguda Flyover Bridge, Bagh Lingampally Chourastha, Barkatpura, Hyderabad  
Cell : 9347015154, 7981835014

**Sudhamalla Venkat Swamy**  
General Secretary

Date : 07-11-2023

To  
The Under Secretary  
Secretariat of The Election Commission of India  
Nirvachan Sadan, Ashoka Road,  
New Delhi - 110 001.  
Sir,



Sub :- Allotment of Common Symbol - Reply to Letters issued by the Under Secretary, Election Commission of India - Reg.

Ref :- Letters from the Under Secretary, Secretariat of the Election Commission of India

1. No. 56/Symbol/2023/PPS-II/Vol - XIII/2188 dated 18-10-2023.
2. The Unsinged letter from Under Secretary, Secretariat of the Election Commission of India No. 56/Symbol/2023/PPS-II/Vol.-XIV/2273 dated 20-10-2023

US (AK)  
09/11/23  
SSC PPS-II  
VA  
12/11/23  
S. Kuddep  
DS...

With reference to the above letters, I submit that I have already handed over the documents mentioned in the above letters long back. As you have asked again I am submitting the following documents with a request to allot the "Almirah" symbol to the candidates who are going to file their nomination from **Telangana Communist Party of India** in the ensuing Telangana Assembly Elections 2023.

1. Form 24A duly filled for the financial year 2021.
2. Form 24A for the financial year 2022.
3. Form 24A for the financial year 2023.
4. Copy of the Audited Report of Annual Accounts.
5. Election expenditure statements of the candidates contested in the Last Assembly elections have already been submitted by the candidates to the respective District Election Officers.

I am the authorized office bearer of the Telangana Communist Party of India. I am the duly Elected Gneral Secretary of the Party since 2018 after the demise of the former General Secretary (Smt. S. Vijaya). This information has already been intimated to the Election Commission of India several times. I request you to update your records even now.

In view of the above Explanation. I again request you to allot **common symbol** to the candidates setup by our Party i.e. Telangana Communist Party of India in the upcoming General Elections to the Loka Sabha and the Legislative Assembly of Telangana.

Thanking you



Your's Sincerly

General Secretary  
TELANGANA COMMUNIST PARTY OF INDIA  
HYDERABAD  
Sudhamalla Venkatswamy

Conduct of Elections Rules, 1961  
(Statutory Rules and Order)

FORM 24A  
(See rule 85B)

[This form should be filed with the Election Commission before the due date for furnishing a return of the Political Party's income of the concerned financial year under section 139 of the Income-tax Act, 1961 (43 of 1961) and a certificate to this effect should be attached with the Income-tax return to claim exemption under the Income-tax Act, 1961 (43 of 1961).]

1. Name of Political Party: Telangana Communist Party of India
2. Status of the Political Party: Unrecognised  
(recognised/unrecognised)
3. Address of the headquarters of the Political Party: 3-4-760/19, Baglungampally X Road, Barkatpura, Flyover Bridge, Hyderabad
4. Date of registration of Political Party with Election Commission: 31-3-2014
5. Permanent Account Number (PAN) and Income-tax Ward/Circle where return of the political party is filed: Hyderabad
6. Details of the contributions received, in excess of rupees twenty thousand, during the Financial Year: 2022-2023

Serial number	Name and complete address of the contributing person/company	PAN (if any) and Income-Tax Ward/Circle	Amount of contribution (Rs.)	Mode of contribution *(cheque/demand draft/cash)	Remarks
<u>Nil</u>	<u>Nil</u>	<u>Nil</u>	<u>Nil</u>	<u>Nil</u>	<u>—</u>
<u>Nil</u>	<u>Nil</u>	<u>Nil</u>	<u>Nil</u>	<u>Nil</u>	<u>—</u>

\*In case of payment by cheque/demand draft, indicate name of the bank and branch of the bank on which the cheque/demand draft has been drawn.

7. In case the contributor is a company, whether the conditions laid down under section 293A of the Companies Act, 1956 (1 of 1956) have been complied with (A copy of the certificate to this obtained from the company should be attached).

Verification

I, S. Venkat Swamy (full name in Block letters), son/daughter of Kottalah solemnly declare that to the best of my knowledge and belief, the information given in this Form is correct, complete and truly stated.

I further declare that I am verifying this form in my capacity as General Secretary on behalf of the Political Party above named and I am also competent to do so.

(Signature and name of the Treasurer/Authorised person)]

Date: 20-4-2023  
Place: Nallakunta

GENERAL SECRETARY  
TELANGANA COMMUNIST PARTY OF INDIA  
HYDERABAD.





**MATHESH & RAMANA**  
CHARTERED ACCOUNTANTS

## **INDEPENDENT AUDITOR'S REPORT**

To  
**The President**  
**Telangana Communist Party of India**

### **Report on the Financial Statements:**

We have audited the accompanying financial statements of TELANGANA COMMUNIST PARTY OF INDIA, which comprise the Balance Sheet as at March 31, 2023, the Income and Expenditure account and the Receipts & Payments account for the year ended, and a summary of significant accounting policies and other explanatory information.

### **Management's Responsibility for the Financial Statements:**

The party's management is responsible for the preparation of the financial statement that give true and fair view of the financial position, financial performance and cash flows of the Party in accordance with the accounting standards issued by the Institute of Chartered Accountants of India and in accordance with the accounting principles generally accepted in India. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

### **Auditor's Responsibility:**

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement. An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Party's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness



E-mail : [matheshca@yahoo.co.in](mailto:matheshca@yahoo.co.in)



**MATHESH & RAMANA**  
CHARTERED ACCOUNTANTS

of accounting policies used and the reasonableness of the accounting estimates made by the management, as well as evaluating the overall presentation of the financial statements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

**Opinion:**

In our opinion and to the best of our information and according to the explanations given to us, the financial statements give the information required by the Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India:

- (a) in the case of the Balance Sheet, of the state of affairs of the Party as at March 31, 2023;
- (b) in the case of the Income and Expenditure account, of the Excess of Income over Expenditure; and
- (c) in the case of the Receipts and Payment Account, of the cash flows for the year ended on that date.



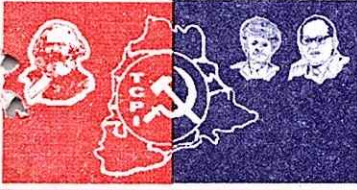
For **MATHESH & RAMANA**  
CHARTERED ACCOUNTANTS

  
**B. V. RAMANA REDDY**  
M. No. 026967 Partner

Place : Hyderabad

Date : 19/07/2023

UDIN : 23026967BGUSCO8829



తెలంగాణ కమ్యూనిస్టు పార్టీ ఆఫ్ ఇండియా

TELANGANA COMMUNIST PARTY OF INDIA

Office : 3-4-760/19, Beside Narayanaguda Flyover Bridge, Bagh Lingampally Chourastha, Barkatpura, Hyderabad

Cell : 9347015154, 7981835014

**Sudhamalla Venkat Swamy**  
General Secretary

Date : 29-8-2023

US(AKK)

To,  
The Secretary,  
Election Commission of India,  
Nirvachan Sadan  
Ashoka Road,  
New Delhi - 110001



12-45PM

Respected Sir,  
Subject: Submission of Annual Returns for the year  
we would like to bring to your notice regarding <sup>2022-23</sup> income-tax  
filing and returns of Telangana Communist party of India.  
2022-23 March which were audited and submitted to  
Income-tax department.

Please find The enclosed document which were  
related to Telangana Communist Party of India, Income-Tax  
details.

Thanking you

Yours Sincerely

(Sudhamalla Venkat Swamy)

General Secretary  
TELANGANA COMMUNIST PARTY OF INDIA  
HYDERABAD.



29/08/23  
PPS  
Sh Prime

**NAME OF ASSESSEE** : TELANGANA COMMUNIST PARTY OF INDIA  
**PAN** : AADAT6372N  
**OFFICE ADDRESS** : H.NO.2-2-1167/1/B, TILAKNAGAR, HYDERABAD, TELANGANA-500044  
**STATUS** : AOP (TRUST) **ASSESSMENT YEAR** : 2023 - 2024  
**SUB-STATUS** : PUBLIC CHARITABLE TRUST  
**CLAIMING EXEMPTION UNDER** : Section 13A  
**WARD NO** : WARD 4(4),HYDERABAD **FINANCIAL YEAR** : 2022 - 2023  
**D.O.I.** : 27/11/2013  
**EMAIL ADDRESS** : telanganacp@gmail.com  
**NAME OF BANK** : UNION BANK OF INDIA  
**MICR CODE** : 500026025  
**IFSC CODE** : UBIN0555576  
**ADDRESS** : HIMYATNAGAR  
**ACCOUNT NO.** : 555702010002129  
**RETURN IMPORT DATE** : ORIGINAL (FILING DATE : 28/07/2023 & NO. : 793899691280723)  
**IMPORT DATE** : AIS : TIS : 28-07-2023 12:20 PM 26AS :  
28-07-2023 02:27 PM

**COMPUTATION OF TOTAL INCOME**

**INCOME FROM OTHER SOURCES**

BANK INTEREST	39	738
OTHER INCOME	699	
<b>TOTAL</b>	<u>738</u>	

**INCOME NOT FORMING PART OF APPLICATION OF INCOME**

VOLUNTARY CONTRIBUTION RECEIVED DURING THE YEAR	98470	<u>738</u>
LESS: INCOME CLAIMED EXEMPT U/S 13A	99208	
<b>GROSS TOTAL INCOME</b>	<u>NIL</u>	
<b>TOTAL INCOME</b>	<u>NIL</u>	

**COMPUTATION OF TAX ON TOTAL INCOME**

<b>TAX ON RS. NIL</b>	NIL
<b>TAX PAYABLE</b>	NIL

**TELANGANA COMMUNIST PARTY OF INDIA**  
**H.NO. 2-2-1167/1/B, TILAKNAGAR, HYDERABAD - 500044**

**INCOME & EXPENDITURE ACCOUNT FOR THE PERIOD ENDING ON 31-03-2023.**

EXPENDITURE		AMOUNT	INCOME		INCOME	AMOUNT
To	Meetings & Dharna Expenses	7,120	By	Subscriptions & Contributions		98,470
"	Travelling Expenses	18,240	"	Bank Interest		39
"	Celebration Expenses	2,100	"	Other Income		699
"	Bank Charges	71				
"	Rent	60,000				
"	Electricity	391				
"	Allowance To Venkata Swamy	1,000				
"	Dr.B.R. Ambedkar Birthday & Deathday Expen	750				
"	Pamphlets & Banners Expenses	1,390				
"	Printing and Stationery Expenses	5,550				
"	Depreciation	367				
"	Excess Of Income Over Expenditure	2,230				
		99,208				99,208

SUBJECT TO THE AUDIT REPORT OF EVEN DATE.

For MATHESH & RAMANA  
CHARTERED ACCOUNTANTS

  
B. V. RAMANA REDDY  
M. No. 026967 Partner



PLACE: HYDERABAD.  
DATE: 19/07/2023  
UDIN : 23026967BGUSCO8829

  
**General Secretary**  
TELANGANA COMMUNIST PARTY OF INDIA

**TELANGANA COMMUNIST PARTY OF INDIA**  
**H.NO. 2-2-1167/1/B, TILAKNAGAR, HYDERABAD - 500044**

**RECEIPTS AND PAYMENTS ACCOUNT FOR THE PERIOD ENDING ON 31-3-2023**

RECEIPTS	AMOUNT	PAYMENTS	AMOUNT
To <b>OPENING BALANCE</b>		By Meetings & Dharna Expenses	7,120
Cash on Hand	858	" Travelling Expenses	18,240
<b>Cash at Bank</b>		" Rent	60,000
Union Bank Of India	1,263	" Celebration Expenses	2,100
A/C 555702010002129		" Electricity	391
" Subscriptions & Contributions	98,470	" Dr.B.R. Ambedkar Birthday & Deathday Expens	750
" Bank Interest	39	" Allowance To Venkata Swamy	1,000
" Other Income	699	" Printing & Stationery	5,550
		" Bank Charges	71
		" Pamphlets & Banners Expenses	1,390
		" <b>CLOSING BALANCE</b>	
		Cash on Hand	3,787
		<b>Cash at Bank</b>	
		Union Bank Of India	
		A/C 555702010002129	931
	<b>1,01,330</b>		<b>1,01,330</b>

SUBJECT TO THE AUDIT REPORT OF EVEN DATE.

For MATHESH & RAMANA  
CHARTERED ACCOUNTANTS

B. V. RAMANA REDDY  
M. No. 026967, Partner

PLACE: HYDERABAD.  
DATE: 19/07/2023  
UDIN : 23026967BGUSCO8829



  
**General Secretary**  
**TELANGANA COMMUNIST PARTY OF INDIA**  
HYDERABAD



**TELANGANA COMMUNIST PARTY OF INDIA**  
**H.NO.2-2-1167/1/B, TILAKNAGAR, HYDERABAD - 500044.**

**BALANCE SHEET AS ON 31 ST MARCH, 2023.**

LIABILITIES	AMOUNT	ASSETS	AMOUNT
Capital Fund ( Schedule II )	8,019	Fixed Asset ( Schedule I )	3,301
		<b><u>CLOSING BALANCE</u></b>	
		Cash on Hand	3,787
		<b>Cash at Bank</b>	
		Union Bank Of India	931
		A/C 555702010002129	
	<u>8,019</u>		<u>8,019</u>

SUBJECT TO THE AUDIT REPORT OF EVEN DATE.

For MATHESH & RAMANA  
CHARTERED ACCOUNTANTS



B. V. RAMANA REDDY  
M. No. 026967 Partner

PLACE: HYDERABAD.

DATE: 19/07/2023

UDIN : 23026967BGUSCO8829

  
**General Secretary**  
**TELANGANA COMMUNIST PARTY OF INDIA**  
HYDERABAD

**TELANGANA COMMUNIST PARTY OF INDIA**  
**H.NO.2-2-1167/1/B,TILAKNAGAR, HYDERABAD-500044**

**FIXED ASSETS:**

**Schedule-I**

S.No.	PARTICULARS	@ DEP.	WDV As on 01-04-2022	ADDITIONS		Deduction	TOTAL 31-03-2023	FOR THE YEAR	W.D.V. As on 31-03-2023
				Before Sept 30	After Sept 30				
1.	Furniture & Tent Materials	10%	3,668	-	-	-	3,668	367	3,301
			3,668	-	-	-	3,668	367	3,301

**CAPITAL FUND**

**Schedule II**

Opening as on 1-04-2022 5,789

Add: Excess Of Income Over Expenditure 2,230

Closing as on 31-03-2023 8,019



**General Secretary**  
**TELANGANA COMMUNIST PARTY OF INDIA**  
**HYDERABAD**



తెలంగాణ కమ్యూనిస్టు పార్టీ ఆఫ్ ఇండియా

TELANGANA COMMUNIST PARTY OF INDIA

Office : 3-4-760/19, Beside Narayanaguda Flyover Bridge, Bagh Lingampally Chourastha, Barkatpura, Hyderabad

Cell : 9347015154, 7981835014

**Sudhamalla Venkat Swamy**  
General Secretary

Date : \_\_\_\_\_

To ,

Under Secretary,  
Election Commission of India,  
Nirvachan Sadan,  
Ashoka Road,  
New Delhi - 110001.

**DECLARATION**

**Subject:** 29C of Representation of peoples Act

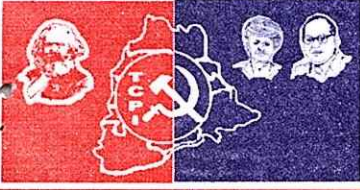
Sir,

In this regard yours kind attention is invited to Section 29(C) of Representation of Act, 1951, which is reproduced as under –

**Declaration of donation received by political parties**

1. The Treasurer of the political party or any other person authorized by the political party in this behalf shall in each financial year , prepare report in respect of the following namely  
(a)the contribution in the excess of twenty five thousand rupees received by such political party from any person in that financial year.  
(b) the contribution in the excess of twenty five 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 submitted by the treasurer of political party or person authorized by political party in this behalf before the due date of furnishing a return of that financial year under section 139 of the Income-Tax Act. 196 (43 of 1961) to the Election Commission.
4. Where the treasurer of any political party or person authorized by 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 relief under that Act.)





తెలంగాణ కమ్యూనిస్టు పార్టీ ఆఫ్ ఇండియా

TELANGANA COMMUNIST PARTY OF INDIA

Office : 3-4-760/19, Beside Narayanaguda Flyover Bridge, Bagh Lingampally Chourastha, Barkatpura, Hyderabad

Cell : 9347015154, 7981835014

**Sudhamalla Venkat Swamy**  
General Secretary

Date : \_\_\_\_\_

Above provisions are very clear as far as the submission of report in respect of the contribution is concerned. It is brought to your notice that in compliance of the said provisions we have already submitted Report of Contribution of the political party every without any violation.

Further it is also brought to your notice that in compliance of statutory provisions of Section 13-A of the Income Tax Act,1961 accounts of the political party is being audited and the Annual Audit Report / Annual Audited Accounts are being filed along with Income Tax Return with the Income tax department every year

Further it is also brought to your notice that in complying "guidance Note on Accounting & Auditing of Political Parties" issued by the Institute of Chartered Accountants of India.

You will kindly appreciate that submission of Report of Contribution are covered by statutory provisions i.e. Section 29(C) of Representation of People Act,1951, as such ,unless there is an amendment carried out in the Act, the same cannot be modified or amended . In our earlier reply on Transparency Guidelines issued by the commission ,we have already submitted that the guidelines purported to have been issued under article 324 of the Constitution of India cannot over-ride the statutory provisions, as in fact the guidelines issued by the Commission is variance to statutory provisions, as such guidelines are not legally enforceable nor can be implemented until and unless amendments is carried out in the principal Act.

You will kindly appreciate that the Annual Audit Report / Annual Audited Report referred to in your letter is no requirement of section 29(C) of representative of People Act,1951 and we have been trying to impress upon the Commission that no action or step may be taken on the basis of guidelines which are contrary to the statutory provisions.

In view of position explained herein above, the said letter may be withdrawn and no further action may be taken in pursuant thereto.

Thanking you,



Yours sincerely,

General Secretary  
TELANGANA COMMUNIST PARTY OF INDIA  
HYDERABAD