



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 : 31-7-2023

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

Respected Sir,

Subject: Submission of Annual Returns for the year

No: 3441

Date: 31 7 23

Section

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.



copy to,  
Chief Electoral Officer  
Telangana state Government  
Hyderabad

31/7



# తెలంగాణ కమ్యూనిస్టు పార్టీ ఆఫ్ ఇండియా

## TELANGANA COMMUNIST PARTY OF INDIA

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Cell : 9347015154, 7981835014

**Sudhamalla Venkat Swamy**  
General Secretary

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

To ,

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

### DECLARATION

RN127030335IN TVR:8278127030335  
RL NALLAKUNTA S.D <500044>  
Counter No:1,19/07/2023,12:20  
To:CHIEF ELECTIO,OF INDIA  
PIN:110001, New Delhi GPO  
From:GENERAL SEC,TELANGANA COMMUNI  
Wt:25gms  
Amt:0.00PS:30.00  
<Track on:www.indiapost.gov.in>



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.

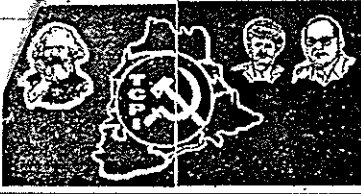
(b) the contribution in the excess of twenty five thousand rupees received by such political party from companies other than government companies in that financial year.

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.)





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**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,



Copy to  
Chief Electoral Officer  
State Election Office  
Telangana State Government  
Hyderabad

Acknowledgement Number:793899691280723

Date of filing : 28-Jul-2023

| <b>INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT</b>   |   | Assessment Year<br>2023-24      |                 |
|---|---|---------------------------------|-----------------|
| [Where the data of the Return of Income in Form ITR-1(SAHA), ITR-2, ITR-3, ITR-4(SUGAM), ITR-5, ITR-6, ITR-7 filed and verified]<br>(Please see Rule 12 of the Income-tax Rules, 1962)  |   |                                 |                 |
| PAN   | AADAT6372N  |                                 |                 |
| Name  | TELANGANA COMMUNIST PARTY OF INDIA  |                                 |                 |
| Address   | H.NO.2-2-1167/1/B , TILAKNAGAR , HYDERABAD , 36-Telangana , 500044                  |                                 |                 |
| Status  | 05-AGP/BOI  | Form Number                     | ITR-7           |
| Filed u/s   | 139(1)-On or before due date  | e-Filing Acknowledgement Number | 793899691280723 |
| Taxable Income and Tax Details  | Current Year business loss, if any  | 1                               | 0               |
|   | Total Income  | 2                               | 0               |
|   | Book Profit under MAT, where applicable   | 3                               | 0               |
|   | Adjusted Total Income under AMT, where applicable                                   | 4                               | 0               |
|   | Net tax payable   | 5                               | 0               |
|   | Interest and Fee Payable  | 6                               | 0               |
|   | Total tax, interest and Fee payable   | 7                               | 0               |
|   | Taxes Paid  | 8                               | 0               |
|   | (+) Tax Payable /(-) Refundable (7-8)   | 9                               | 0               |
| Accreted Income and Tax Detail  | Accreted Income as per section 115TD  | 10                              | 0               |
|   | Additional Tax payable u/s 115TD  | 11                              | 0               |
|   | Interest payable u/s 115TE  | 12                              | 0               |
|   | Additional Tax and interest payable   | 13                              | 0               |
|   | Tax and interest paid   | 14                              | 0               |
|   | (+) Tax Payable /(-) Refundable (13-14)   | 15                              | 0               |
| This return has been digitally signed by <u>S VENKATASWAMY</u> in the capacity of <u>Managing Director</u> having PAN <u>BFKPS6851P</u> from IP address <u>183.83.239.173</u> on <u>28-Jul-2023 23:13:30</u> DSC SI.No & Issuer <u>4638032</u> & <u>24096121CN=e-Mudhra Sub CA for Class 3 Individual 2022,OU=Certifying Authority,O=eMudhra Limited,C=IN</u> |   |                                 |                 |
| System Generated  |  |                                 |                 |
| Barcode/QR Code   |   |                                 |                 |
| AADAT6372N07793899691280723b7d8e5866fc3e15728cd102f10a54853c1b5cf30   |   |                                 |                 |
| <b>DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU</b>   |   |                                 |                 |

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 : Section 13A  
UNDER

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 : 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        |     |
| TOTAL         |  | <u>738</u> |     |

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

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

**COMPUTATION OF TAX ON TOTAL INCOME**

|                |  |     |
|----------------|--|-----|
| TAX ON RS. NIL |  | NIL |
| TAX PAYABLE    |  | NIL |



**MATHESH & RAMANA**  
CHARTERED ACCOUNTANTS

## **INDEPENDENT AUDITOR'S REPORT**

To  
The President  
Telangana Communist Party of India

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

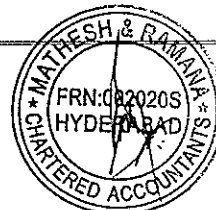
We have audited the accompanying financial statements of TELANGANA COMMUNIST PARTY OF INDIA, which comprise the Balance Sheet as at March 31, 2023, the Income and Expenditure account and the Receipts & Payments account for the year ended, and a summary of significant accounting policies and other explanatory 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 : [mateshca@yahoo.co.in](mailto:mateshca@yahoo.co.in)

# 3-6-145, Himayatnagar, Hyderabad - 500 029. Ph: 2322 1822 / 2322 6993 / 2322 2863



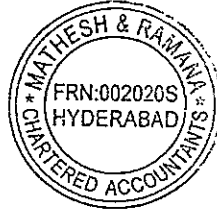
**MATHESH & RAMANA**  
CHARTERED ACCOUNTANTS

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

**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.**

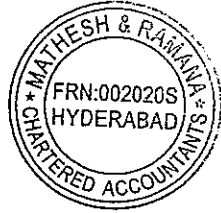
| EXPENDITURE                                  | AMOUNT | INCOME                           | INCOME | AMOUNT |
|--|--------|----------------------------------|--------|--------|
| To Meetings & Dharna Expenses                | 7,120  | By Subscriptions & Contributions |        | 98,470 |
| " Travelling 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**

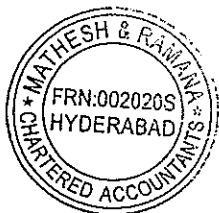
| <u>RECEIPTS</u>                 | <u>AMOUNT</u>   | <u>PAYMENTS</u>                               | <u>AMOUNT</u>   |
|---------------------------------|-----------------|---|-----------------|
| To <u>OPENING BALANCE</u>       |                 | By Meetings & Dharna Expenses                 | 7,120           |
| Cash on Hand                    | 858             | " Travelling Expenses                         | 18,240          |
| Cash at Bank                    |                 | " 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           |
|                                 |                 | " <u>CLOSING BALANCE</u>                      |                 |
|                                 |                 | Cash on Hand                                  | 3,787           |
|                                 |                 | Cash at Bank                                  |                 |
|                                 |                 | Union Bank Of India                           |                 |
|                                 |                 | A/C 555702010002129                           | 931             |
|                                 | <u>1,01,330</u> |   | <u>1,01,330</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**  
(MATHESH & RAMANA)

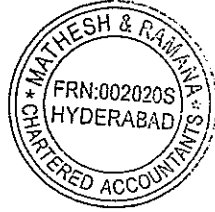
**TELANGANA COMMUNIST PARTY OF INDIA**  
**H.NO.2-2-1167/1/B , TILAKNAGAR , HYDERABAD - 500044.**

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

| <u>LIABLITIES</u>               | <u>AMOUNT</u> | <u>ASSETS</u>                 | <u>AMOUNT</u> |
|---------------------------------|---------------|-------------------------------|---------------|
| Capital Fund<br>( Schedule II ) | 8,019         | Fixed Asset<br>( 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.  
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**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**

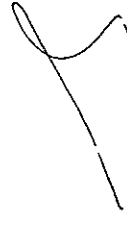
**Schedule II**

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



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**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,

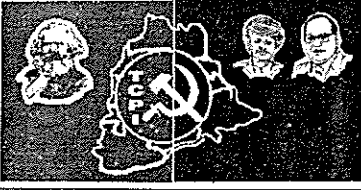
In this regard yours kind attention is invited to Section 29(C) of Representation of Act, 1951, which is reproduced as under –

#### **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.)

|          |         |
|----------|---------|
| No:      | 3282    |
| Date:    | 20 7 22 |
| Section: |         |





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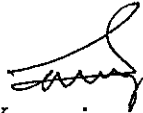
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Yours sincerely,

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State Election Office  
Telangana State Government  
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