

Designated Appellate Authority : Appellate Authority

Postal Address : Joint Commissioner of Income Tax
Room No-225-C, Range – 31,
C R Building, IP Estate
New Delhi – 110 002
Ph – 011-23370189 (2253)

Date : 29/10/2012

Name and Address of the appellant : **Anil Bairwal,**
National Coordinator,
Association for Democratic Reforms

Name and address of the PIO & ACIT : **Mr Sanjaya Kumar Chaurasia**
Public Information Officer & ACIT, Circle 31(1)
C R Building, IP Estate
New Delhi – 110 002

Date of submission of RTI request : **24/08/2012**

Date of payment of Additional fee (if any) : **None**

Particulars of the order appealed against:

The applicant had sought information on the following points:

Income Tax Returns of Indian National Lok Dal (FOR Assessment Years 2004-05, 2005-06, 2006-07, 2007-08, 2008-09, 2009-10, 2010-11 and 2011-2012)

1. **Whether the political party, Indian National Lok Dal, has filed their complete Income Tax Returns?**
2. **Whether their Annual Income Tax Returns contains the following documents-**
 - **Income and Expenditure Account**
 - **Balance Sheet**
 - **Auditors Report**
 - **Schedules**
 - **Contribution Reports**
 - **Copy of the Assessment Order**
3. **If yes, kindly provide the full Income Tax Returns including all the mentioned documents for the above mentioned assessment years.**
4. **If no, whether any notice has been sent or any action taken against Indian National Lok Dal for filing of incomplete Income Tax Returns (i.e. without the Balance Sheet and Income and Expenditure account) for any assessment year, if any?**

About the Appellant:

Anil Bairwal is part of Association for Democratic Reforms (ADR) which works for improving governance, democratic, political and electoral process in the country. Earlier also, ADR had filed a Public Interest Litigations (PIL) in Delhi High Court which resulted in the landmark and historic judgment of Supreme Court (March 13, 2003) making it mandatory for

candidates contesting elections of State Assemblies and Parliament to disclose their criminal and financial antecedents, by way of a sworn affidavit to be filed as an essential part of the nomination form.

Also, based on a RTI application filed by it to get Income Tax details of the Political Parties, the Information Commission vide its order number *CIC/AT/A/2007/01029 & 1263-1270*; *Date of Decision: 29.04.2008* directed the public authorities (Income Tax Departments) holding Income Tax returns of the political parties to make them available to the appellant. (Annexure-4)

Grounds for appeal:

1. As there was no reply from the Office of the Assistant Commissioner of Income Tax cum PIO, Circle 31(1), New Delhi for the RTI letter dated 16/08/2012 within 30 days of the RTI being transferred, an appeal should be preferred against the concerned Public Information Officer under the section 19(1) of the *Right to Information Act, 2005. (Annexures 1,2,3)*

Section 139 (4B) of the IT Act stipulates provision for filing of Income Tax returns by Political parties as quoted below

The chief executive officer (whether such chief executive officer is known as Secretary or by any other designation) of every political party shall, if the total income in respect of which the political party is assessable (the total income for this purpose being computed under this Act without giving effect to the provisions of section 13A) exceeds the maximum amount which is not chargeable to income-tax, furnish a return of such income of the previous year in the prescribed form and verified in the prescribed manner and setting forth such other particulars as may be prescribed and all the provisions of this Act, shall, so far as may be, apply as if it were a return required to be furnished under sub-section (1).

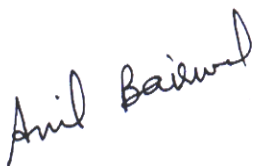
2. Also, in April 2008, CIC, on ADR's second appeal, passed the judgement, with order number ***CIC/AT/A/2007/01029 & 1263-1270***; ***Date of Decision: 29.04.2008***, stating that the **tax returns of political parties were to be made public and also directed the authorities to furnish copies of the IT returns of the parties to the public.**

Hence it proves that the RTI and this First Appeal is in the larger public interest

I appeal to you to kindly direct the CPIO concerned to provide the requested information to the undersigned at the earliest.

I hereby declare that the aforementioned facts are true to the best of my knowledge.

Yours sincerely



Anil Bairwal
National Coordinator
Association for Democratic Reforms
Table no. 04
B-1/6, Hauz Khas
New Delhi- 110016
Phone – 011-40817601

Enclosures:

Annexure 1: Copy of the original RTI Application.

Annexure 2,3 : Copy of the transfer letter

Annexure 4: Copy of the CIC Judgement

Special Post

**OFFICE OF THE
JT. COMMISSIONER OF INCOME-TAX
RANGE-31, NEW DELHI
ROOM NO. 225-C, C.R.BUILDING
I.P.ESTATE, NEW DELHI**

F.No. JT.CIT/R-31/12-13/ 693

Date: 01st November, 2012

Mr. Anil Bairwal
National Coordinator , Association for Democratic Reforms ,
Table No. 04 , B-1/6 , Hauz Khas,
New Delhi -110016

Sir,

Sub: Your appeal against the order of CPIO / ACIT Cir.31(1) No. 213
dt.24/08/2012

In connection with the appeal filed by you against the above order passed by the Central Public Information Officer , Circle 31(1) , New Delhi as per the provisions of Right to Information Act , 2005 your hearing is fixed in the office of the undersigned on 09.11.2012 at 11: 30 AM.

Yours faithfully,



**(Pradeep Kumar Meel)
Joint commissioner of Income Tax,
Range -31 , New Delhi**

(PRADEEP KUMAR MEEL)
Jt. Commissioner of Income Tax
Range-31, New Delhi



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By Stamp/Post

**OFFICE OF THE
JT. COMMISSIONER OF INCOME-TAX
RANGE-31, NEW DELHI
ROOM NO. 225-C, C.R.BUILDING
I.P.ESTATE, NEW DELHI**

F.No. JT.CIT/R-31/12-13/ 745

Date: 21st November, 2012

Mr. Anil Bairwal
National Coordinator , Association for Democratic Reforms ,
Table No. 04 , B-1/6 , Hauz Khas,
New Delhi -110016

Sir,

Sub: Your appeal against the order of CPIO / ACIT Cir.31(1) No.
213 dt.24/08/2012

Kindly refer to this Office letter No. 693 dt. 1/11/2012

In connection with the appeal filed by you against the above order passed by the Central Public Information Officer , Circle 31(1) , New Delhi as per the provisions of Right to Information Act , 2005 your hearing is fixed in the office of the undersigned on 03.12.2012 at 11: 30 AM.

Yours faithfully,



(K.V.K. Singh)
Joint commissioner of Income Tax,
Range -31 , New Delhi

संयुक्त आयकर आयुक्त
रेंज-31, नई दिल्ली

RTI MATTER/MOST URGENT**Order u/s 19 of the Right to Information Act, 2005.**

- (i) Name of the Applicant : Shri Anil Bairwal
National Coordinator,
Association for Democratic Reforms,
B-1/6, Upper Ground Floor, Hauz Khas ,
New Delhi-110016.
- (ii) Name , Designation and Address of CPIO : Sh. Sanjay Kumar Chaurasia
- (iii) Date of order of CPIO : 24-08-2012
appealed against
- (iv) Date of receipt of appeal : 31-10-2012
- (v) Date of order : 03-12-2012

The Appellant had sought information from CPIO, ACIT Circle 31(1), New Delhi regarding Income Tax details of the Indian National Lok Dal for the Assessment Years 2004-05, 2005-06, 2006-07, 2007-08, 2008-09, 2009-10, 2010-11 and 2011-12 vide its letter dated 16-08-2012. The Application was transferred u/s 6(3) of The RTI Act, 2005 from the O/o The ACIT Circle 31(1), N. Delhi to the ITO & PIO Ward 1(1), O/o The CIT-I, N. Delhi vide their letter dated 24-08-2012 citing that the PAN of the assessee lied with him. The ITO & PIO Ward 1(1), N. Delhi returned the communication in original citing that the jurisdiction of the concerned assessee does not lie with them. The RTI applicant has stated in the grounds of appeal that there was no reply from the O/o The ACIT & PIO within thirty days of the RTI letter dated 16/08/2012 after the original correspondence was returned by ITO 1(1) to him .

I have examined the record and found that the CPIO ACIT Cir. 31(1) has not responded to the query after the original RTI application was returned back to him by ITO 1(1), New Delhi vide letter No. 459 dt. 31/8/2012.

Therefore the CPIO is hereby directed to examine the application under Right to Information Act of the appellant in light of order of Information Commission dated 29-04-2008 CIC/AT/A/2007/ 01029, 01263-01270 and provide information , if available.



(K.V.K Singh)

Appellate Authority –cum-
Joint Commissioner of Income-tax
Range-31, New Delhi.

(K. V. K. SINGH)
Jt. Commissioner of Income Tax
Range-31, New Delhi

Copy to : Sh. Anil Bairwal, National Coordinator, Association for Democratic Reforms, B-1/6,
Upper Ground Floor, Hauz Khas, New Delhi-110016.

CPIO, ACIT, C-31(1), New Delhi .



(K.V.K Singh)
Appellate Authority –cum-
Joint Commissioner of Income-tax
Range-31, New Delhi.