

**Designated Appellate Authority** : First Appellate Authority

**Postal Address** : Chief of Income Tax (Appeal), Jammu  
Aayakar Bhawan, Rail Head complex  
Panama Chowk, Jammu – 180 001

**Date** : 01-11-2012

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

**Name and address of the CPIO** : **The Income Tax Officer cum CPIO,**  
**Ward 3(1), Srinagar**  
Srinagar – 190 001

**Date of submission of RTI request** : 03/08/2012

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

**Brief facts of the case:** The applicant had sought information on the following points:

**Income Tax Returns of Jammu and Kashmir National Conference (J&K NC) (FOR Assessment Years 2002-03, 2003-04, 2004-05, 2005-06, 2006-07 and 2011-2012)**

1. **Whether the political party Jammu and Kashmir National Conference 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 party Jammu and Kashmir National Conference 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-3)

**Grounds for appeal:**

1. As there was no reply from the Office of the Income Tax Officer cum CPIO, Ward 3(1), Srinagar for the RTI letter dated 03/08/2012 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)**

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:** Copy of the transfer letter

**Annexure 3:** Copy of the CIC Judgement



सत्यमेव जयते

GOVERNMENT OF INDIA

आयकर विभाग

INCOME TAX DEPARTMENT

कार्यालय : आयकर आयुक्त, रेल हेड कॉम्प्लेक्स, डा० अम्बेदकर चौक, जम्मू-180012.

**Office of the Commissioner of Income-Tax**

**Rail Head Complex, Dr. Ambedkar Chowk, Jammu-180012**

**URGENT/RTI Matter**

**F. No. : CIT/JMU/JUDL/RTI-3B/2012-13/5093** दिनांक/Dated: **20-11-2012**

To,

The Additional Commissioner of Income Tax (First Appellate Authority)  
Range-III, Srinagar

Sir

**Sub:-** Transfer of **appeal filed under RTI Act, 2005 by Sh. Anil Bairwal, National Coordinator, Association for Democratic Reforms, Table No 04, B1/6 Hauz Khas, New Delhi-110016** -Regarding-

Kindly refer to the above cited subject.

In this connection I am enclosing herewith copy of **letter dated 08/09-11-2012 along with its enclosures as received from the office of Worthy Commissioner of Income Tax (Appeals), Jammu in the above mentioned applicant.**

The above mentioned applicant has filed appeal before first Appellate Authority as no reply was given by the Income Tax Officer Cum CPIO Ward-3(1), Srinagar on the RTI application filed by the applicant. The said appeal has been transferred to your office being first Appellate Authority in the case of the Income Tax Officer Cum CPIO Ward-3(1), Srinagar.

Yours faithfully

*Sd/*

**(Rakesh Kumar)**

Deputy Commissioner of Income Tax(HQ) Cum CPIO  
Jammu

**Encl:** As above

Copy to **Sh. Anil Bairwal, National Coordinator, Association for Democratic Reforms, Table No 04, B1/6 Hauz Khas, New Delhi-110016** for information and with the request to make future correspondence with regard to his appeal filed under RTI Act with the above referred officer.

*राकेश कुमार*

**(Rakesh Kumar)**

Deputy Commissioner of Income Tax(HQ) Cum CPIO  
Jammu