

**Designated Appellate Authority** : First Appellate Authority

**Postal Address** : Additional Commissioner of Income Tax, Range - 1  
Aayakar Bhawan, Plot No 5,  
EDC Complex, Patto Plaza, Panaji, Goa

**Date** : 03-10-2012

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

**Name and address of the CPIO** : Office of the Income Tax Officer & PIO. Ward 1(1),  
Aayakar Bhawan, Plot No 5,  
EDC Complex, Patto Plaza, Panaji, Goa

**Date of submission of RTI request** : 21/08/2012

**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 Maharashtrawadi Gomantak Party (FOR Assessment Years 2002-03, 2003-04, 2004-05, 2005-06, 2008-2009, 2009-2010, 2010-2011 and 2011-2012)**

1. Whether the political party Maharashtrawadi Gomantak Party 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 Maharashtrawadi Gomantak Party 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-2)

### Grounds for appeal:

As there was no reply from the Office of the Income Tax Officer & PIO, Ward 1(1), for the letter dated 21/08/2012 within 30 days of filing the RTI, an appeal should be preferred against the concerned Public Information Officer under the section 19(1) of the *Right to Information Act, 2005*.

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).*

Also, in April 2008, CIC, on ADR's second appeal, passed the judgement 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.**

*(CIC/AT/A/2007/01029 & 1263-1270 dated 29.04.2008)*

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.



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 CIC Judgement

To,

Office of the Income Tax Officer & (PIO),  
Ward – 1(1),  
Aayakar Bhawan, Plot No.5, EDC Complex,  
Patto, Panaji,  
Goa – 403 001

Dear Sir,

**Sub: Application for Information under Section 6(1) of the *Right to Information Act, 2005* regarding  
Income Tax returns of political parties**

Kindly provide information on the following

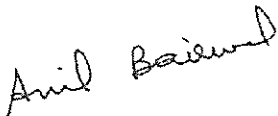
**Income Tax Returns of Maharashtrawadi Gomantak Party (MGP) (FOR Assessment Years 2002-03,  
2003-04, 2004-05, 2005-06, 2008-09, 2009-10, 2010-11, 2011-12)**

1. Whether the political party, Maharashtrawadi Gomantak Party (MGP), has filed their complete Income Tax Returns for the above mentioned assessment years?
2. Whether their Annual Income Tax Returns contains the following documents-
  - Income and Expenditure Account
  - Balance Sheet
  - Auditors Report
  - Schedules
  - Contribution Reports
  - Copy of 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 Maharashtrawadi Gomantak Party (MGP) for filing of incomplete Income Tax Returns (i.e. without the Balance Sheet and Income and Expenditure account) for any assessment year, if any?

I have attached a postal order for Rs 10/- (bearing number: 06F 646914) towards payment of application fees as prescribed. Kindly intimate me the additional fees payable, if any. I would like to receive the aforesaid information by registered post on my office address given below.

**Enclosure: - Order of CIC**

Yours sincerely,



Anil Bairwal  
Association for Democratic Reforms  
Table No -04  
B1/6 Hauz Khas  
New Delhi-110016  
Phone: 011-40817601



**Office of the Joint Commissioner of Income-tax Range-1, Panaji**  
Aayakar Bhavan, Plot No. 5, EDC Complex, Patto, Panaji, Goa

F.No.19/JCIT/R-1/PNJ/12-13

Dated: 15/10/2012

To

Shri. Anil Bairwal  
Association for Democratic Reforms  
Table No. 4  
B 1/6 Hauz Khas  
New Delhi - 110016

Sir,

Sub: First appeal filed by you under RTI Act – reg.

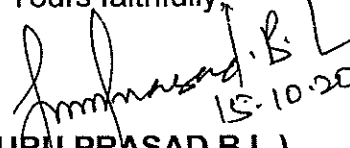
Ref: your letter received in this office on 09.10.2012

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Please refer to your letter under reference.

It is submitted that due to some unforeseen circumstances, information requested by you could not be provided in time by Income-tax officer Ward-1(1), panaji. However the same has been dispatched to you on 11.10.2012 by CPIO. The delay in providing the information is deeply regretted.

Yours faithfully,

  
15-10-2012  
**(GURU PRASAD B.L.)**  
Joint Commissioner of Income-tax,  
Range-1, Panaji