

To,  
The Assistant Commissioner of Income Tax  
Business Circle XV, Chennai  
Room No 623A, 6<sup>th</sup> Floor, New Block  
Aayakar Bhawan,  
121, Nungambakkam High Road,  
Chennai – 600 034

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

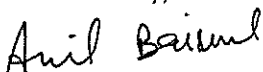
**Income Tax Returns of Pattali Makkal Katchi (PMK) (FOR Assessment Years 2002-03, 2003-04, 2004-05, 2005-06, 2006-07, 2007-08, 2008-09, 2009-10, 2010-11, 2011-12 and 2012-13)**

1. Whether the political party, **Pattali Makkal Katchi**, 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 **Pattali Makkal Katchi** 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: 05F 372381) 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  
B-1/6 Hauz Khas  
New Delhi-110016  
Phone: 011-40817601



GOVERNMENT OF INDIA  
INCOME TAX DEPARTMENT  
OFFICE OF THE ASSISTANT COMMISSIONER OF INCOME TAX, BUSINESS CIRCLE XV  
'Aayakar Bhavan', 121 Nungambakkam High Road  
(New Block ; 6th Floor), Chennai - 600 034  
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RTI/Anil Beirwal/2/2012-13

Dated 07.11.2012

**ORDER U/Ss 7(1) rws U/S 11(1) OF THE RTI ACT , 2005:-**

**Sub:-** Information under section 6(1) of the Right to Information Act, 2005- Reg - Income Tax Return of Political Parties.

**Ref:-** Letter dated 03.10.2011 received on 08.10.2011

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An application by Shri Anil Beriwal , Association for Democratic Reform, Table No -04, B 1/6 Hauz Khs, New Delhi-110016 received on 08.10.2011, applicant sought the following information for the Assessment years 2002-03 to 2012-13, under section 6(1) of Right to Information Act 2005:-

- i. *Whether the political party, Pattal Makkal Katchi, has filed their complete income Tax Returns for the above mentioned assessment years?*
- ii. *Whether their annual Income Tax Returns contains the following documents-*
  - *Income and Expenditure account.*
  - *Balance Sheet.*
  - *Auditors Reports.*
  - *Schedules.*
  - *Contribution Reports.*
  - *Copy of Assessment Order.*
- iii. *If yes, kindly provide the full Income tax returns including all the mentioned documents for the above mentioned assessment years.*
- iv. *If no, whether any notice has been sent or any action taken against M/s Pattali Makkal Katchi for filing of incomplete Income Tax Returns(i.e. without the Balance Sheet and Income and Expenditure account) for any assessment year, it any?*

As the information called for is third party information an opportunity in terms of section 11(2) of the RTI Act, 2005 was given to M/s Pattal Makkal Katchi vide letter dated 15.10.2012 to represent against the proposed disclosure of information sought by the applicant.

M/s PMK , the third party objected to the proposed disclosure of the information to the applicant u/s 8(1)(j) vide letter dated 02.11.2012.

The Information called in point No (i), (ii) & (iv) are as under:-

- (i). Whether the political party, Pattal Makkal Katchi, has filed their complete income Tax

Returns for the above mentioned assessment years - Yes

- (ii). Whether their annual Income Tax Returns contains the following documents-

- Income and Expenditure account - Yes.
- Balance Sheet - Yes.
- Auditors Reports - Yes.
- Schedules - Yes.
- Contribution Reports - Yes (Except AY 2005-06, 2009-10 & 2010-11).
- Copy of Assessment Order - No. (The case was selected scrutiny only in AY 2004-05).

- (iv) No action was taken as the assessee had filed the return of income (along with Balance sheet & income and Expenditure account)

(Note:- The assessee filed return upto AY 2010-11 in this Circle and from the AY 2011-12 , assessee filed return with ITO Business Ward-XV(2), Chennai as the present jurisdiction vests with him and information

3. In respect of No (iii), I respectfully submit that in so far as the Income –tax Act is concerned, section 138 provides for disclosure to third party. As far as Income –tax returns are concerned , section 138 provides for a special procedure and this will prevail over provisions of the RTI Act, which is in the present context, will be a general law, which will have to give way to the special Law on the subject”.

4. The third party also objected that the detail called for by the applicant should not be given u/s 8(1)(j) of RTI Act 2005, vide his letter dated 02.11.2012 .

5. The section 8(1) (j) of RTI Act for sake of convenience is re-pronounced as under:-

*“information which relates to personal information the disclosure of which has not relationship to any public activity or interest, or which would cause unwarranted invasion of the privacy of individual unless the central public information officer or the state Public Information officer or the appellate authority, as the case may be, is satisfied that the larger public interest justifies the disclosure of such information:*

*Provide that the information, which cannot be denied to the Parliament or a state Legislature, shall not be denied to any person.*

6. After going through the letter of the applicant and that of the third party, I am in the opinion that the information sought by the applicant is personal in nature as it contains the personal information of the third party viz. income and expenditure/details of assets of third party, disclosure of which has no relationship with any public activity or interest.

As there is no larger public interest is involved in disclosing the information sought by the applicant, I reject the applicant’s request for information.

7. In case the applicant is aggrieved by the this order, he can file an appeal before the Joint Commissioner of Income tax, Business Range-XV(appellate authority ), Room No 622, 6<sup>th</sup> floor, New block, Ayakar Bhawan, No 121, Mahatma Gandhi Road, Nungambakkam, Chennai-34 within thirty days of receipt of this order.

To,

Shri Anil Beriwal ,  
Association for Democratic Reform,  
Table No -04, B 1/6 Hauz Khs,  
New Delhi-110016



*U. Karthik Manickam*  
( M. KARTHICK MANICKAM )  
Asst. Commissioner of Income-tax,  
Business Circle - XV, Chennai-34