

Designated Appellate Authority : Appellate Authority

Postal Address : Income Tax Ward 4(2)
Aaykar Bhawan
Sector 17E, Chandigarh - 160017

Date : 29/05/2012

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

Name and address of the CPIO : Yashpal Sharma, Income Tax Officer, Ward 4(2), Room No. 524
Aaykar Bhawan, 5th Floor, Sector 17 E, Chandigarh

Date of submission of RTI request : 16/03/2012

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

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

Please provide me the copy of the IT returns [all pages including balance sheet, income and expenditure account, receipts and payment account and auditor's report] and Contribution Report filed by Shiromani Akali Dal for the assessment year:-

2011-2012

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:

The Central Public Information Officer via letter dated 24/04/2012 replied with the copies of the Income Tax Returns of Shiromani Akali Dal for the assessment year 2011-2012. However, the same did not contain the information that had been requested in the RTI application i.e. the Income & Expenditure account, Balance Sheet and Auditor's Report has not been made available.

The first appeal is filed under the following grounds:

1. Incomplete Income Tax Returns

The copy of Income Tax Returns provided by the CPIO does not contain the Income & Expenditure Account, Balance Sheet and Auditor's Report as the aforesaid documents are essential for presenting a clear picture of the financial position of any political party or any other entity. These statements of accounts give a detailed statement of the modes through which political parties earn their income, their spending along with the assets that they possess and the liabilities that they have to pay or are outstanding.

2. The Income & Expenditure account and the Balance sheet form the core of an Income Tax Return and if the same is not provided, then it renders the Income Tax Returns to be incomplete.

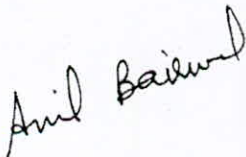
3. In the recommendations put forward by the Institute of Chartered Accountants of India to the Election Commission of India, it has been clearly stated that the Balance Sheet, Income & Expenditure Account, Cash Flow Statement and Notes forming part of financial statements must form part of General Purpose Financial Statements of a Political Party.

"An integrated Balance Sheet of the Political Party as a whole should be presented. Balances of various funds should be distinctly disclosed in the Balance Sheet. The financial statements should disclose every material transaction including transactions of an exceptional and extraordinary nature."

As I am not satisfied by the information furnished by the Central Public Information Officer, an appeal should be preferred against the concerned Public Information Officer under the section 19(1) of the *Right to Information Act, 2005*.

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.



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Enclosures:

Annexure 1: - Copy of the original RTI Application.

Annexure 2 - Copy of the letter from the concerned CPIO. **Annexure 3:** ICAI recommendations