Letter No. ADR04/RTI/ECI– RUPPs FY 23-24/01

Date: 14/09/2026

To

CPIO

Election Commission of India

Nirvachan Sadan, Ashoka Road,

New Delhi – 110001

Sub: Application for information under Section 6(1) of the Right to Information Act, 2005 on the certificate issued to the Registered Unrecognised Political Parties (RUPPs) for claiming tax exemption under Section 13A of the Income Tax Act, 1961 for FY 2023-24.

Dear Sir,

According to the Rule 85B of the Conduct of Rules, 1961: *The report for a financial year under sub-section (1) of section 29C shall be submitted in Form 24A by the treasurer of a political party or any other person authorised by the political party in this behalf, before the due date for furnishing a return of its income of that financial year under section 139 of the Income-tax Act, 1961 (43 of 1961), to the Election Commission."*

The heading of the Form 24A (format of the contribution report for annual submission by a political party) says: *This Form should be filed with the Election Commission before the due date for furnishing a return of the political party's income of the concerned financial year under section 139 of the Income-tax Act, 1961 (43 of 1961)* ***and a certificate to this effect should be attached*** *with the income-tax to claim exemption under the Income-tax Act, 1961 (43 of 1961)*.

Please find below a table on the top ten RUPPs as per donations declared for the FY 2023-24:

Status of submission of contribution reports by RUPPs, FY 2023-24				
S. No.	**State**	**Name of the Registered Unrecognised Political Party**	**Party formation Year**	**Total donations (Above Rs 20,000) (in Rs lakhs)**
1	Bihar	Aam Janmat Party	May 2020	62024.35
2	Gujarat	Satyawadi Rakshak Party	October 2022	26524.980
3	Gujarat	New India United Party	August 2018	20068.53
4	Gujarat	Bhartiya National Janata Dal	February 2009	19051.73
5	Gujarat	Garib Kalyan Party	-	13800.02
6	Haryana	Jan Sewak Kranti Party	September 2021	5657.42
7	Delhi	Samata Party	October 1994	5327.78
8	Rajasthan	Bhartiya Garib Vikas Kalyan Party	January 2024	4034.08
9	Delhi	Bhartiya Jan Swaraj Party	December 2018	3893.11
10	Delhi	Public Political Party	June 2011	3201.64

Kindly provide the following information:

1. What is the "certificate to this effect" referred to in Form 24A?
2. Who is responsible for issuing/providing the said certificate to a RUPP, after submission of its contribution report in Form 24A under Rule 85B of the Conduct of Elections Rules, 1961?
3. Under which rule, instruction, circular or order is the aforesaid certificate issued to a RUPP?
4. Whether such certificates were issued/provided to the ten parties mentioned in the above table for the FY 2023-24?
5. List the names of all RUPPs to whom this certificate was issued in the FY 2023-24 to claim tax exemption under the Income Tax Act, 1961.
6. List of all RUPPs out of all RUPPs registered with ECI, to whom the aforesaid certificate was not issued during FY 2023-24 due to non-submission of the annual account and other required documents.

I have made a payment of Rs 10/ towards 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.

The above information may kindly also be provided to me by e-mail on two email IDs: shellym@adrindia.org; adr@adrindia.org

Yours sincerely,

Shelly Mahajan

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