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# ELECTION COMMISSION OF INDIA

Nirvachan Sadan, Ashoka Road, New Delhi- 110001

File No.56/pol.parties/2021/PPS-III

Date: 13<sup>th</sup> September, 2022

To,

The Chief Electoral Officers,  
All States/UTs

Subject:- **Commission's Order dated 13/09/2022 regarding Enforcement of compliances in r/o Registered Unrecognized Political Parties (RUPPs)- reg.**

Sir/Madam,

I am directed to forward herewith Commission's Orders dated 13/09/2022 regarding Enforcement of compliances in r/o Registered Unrecognized Political Parties (RUPPs) (copies enclosed) along with two separate lists of registered unrecognized political parties (**those delisted and those marked as inactive**) pertaining to your State/UT with the direction to put this order and the list of RUPPs on your website for compliance and for affording an opportunity to anyone aggrieved by above action within 30 days of this order.

Yours faithfully,



**UNDER SECRETARY**  
Ph. 23052008, Ext. 487

Enclosure: Annexed copy of Commission's Orders dated 13.09.2022 and segregated list of political parties.

# ELECTION COMMISSION OF INDIA

Nirvachan Sadan, Ashoka Road, New Delhi 110 001

No. 56/pol.parties/2021/PPS-III (Part)/Conf-2022

Dated: 13<sup>th</sup> September 2022

## ORDER

1. India is a multi-party democracy and Election Commission facilitates and regulates registration of political parties u/s 29A of the Representation of the People Act, 1951. Consequent upon registration, a political party gets several entitlements, inter-alia, party can collect donations, which is fully exempted from income tax. In elections, they are entitled for privileges of common symbol, preference over independents on ballot, vehicles, star campaigners etc. After detailed review, Commission on 25.05.2022 and subsequently, issued detailed directions to RUPP's as briefly recapped below.
2. Every RUPP so registered is required to comply with certain rules / instructions and directions, as conditions of registration and it also gives a categorical undertaking to this effect in its application. Relying on the same ECI grants registration. These, inter alia, include:
  - i. Section 29 C of RP Act 1951 requires a RUPP to furnish a contribution report as prescribed in Form 24 A under Rule 85 B of Conduct of Election Rules 1961. Such contributions are exempted from the provisions of Income Tax as an incentive to the parties for strengthening the electoral democracy. Form 24 A requires the signatories (Treasurer/Authorised person) of a party to inter- alia provide details such as-
    - Address of the headquarters of the Political Party including any changes;
    - Permanent Account Number and Income-tax Ward/Circle where return of the political party is filed;
    - Contributions received in excess of Rs.20,000 including particulars of donors;
    - in case of payment by cheque/demand draft, name of the bank and branch of the bank;
    - in case the contributor is a company, whether the conditions laid down under section 293A of the Companies Act, 1956 (as amended) have been complied with.
  - ii. The political parties are mandated to furnish Audited Annual Statements, flowing from ECI's transparency guidelines dated 29/08/2014 as amended, inter-alia, requiring the party to adhere to the following:
    - “ (i) Provision (a) to Section 13/1 of Income Tax Act 1961, inter-alia, provides that political party shall keep and maintain such books of accounts and other documents

as would enable proper deduction of its income therefrom. Accordingly, it is required that

- (a) the treasurer of the political party or such person as authorized by the party, besides ensuring maintenance of the accounts at all State and lower levels, shall maintain consolidated accounts at the central party Head Quarters as required under the aforesaid provision,
- (b) the accounts so maintained by him/her shall conform to the guidance note on Accounting and Auditing of political parties, issued by the Institute of Chartered Accountants of India (ICAI), and
- (c) the Annual Accounts shall be audited and certified by the qualified practicing Chartered Accountants."

The Commission in its instructions dated 19/11/2014 has further clarified,

"The instruction to political parties to file Annual Audited Accounts with the Commission is essential for maintaining transparency in the functioning of political parties, which is an essential ingredient for conduct of free and fair election. The direction to maintain the name and address of the individuals, companies and entities making donations to the political parties is intended to ensure that no funds are received by the political parties from prohibited sources as stipulated in section 29B of the R.P. Act 1951.

While emphasizing upon transparency in election funds, following has been held by Hon'ble Supreme Court in People's Union for Civil Liberties (PUCL) and Anr. v. Union of India and Anr. [(2003) 4 SCC 399]: -

"...Transparency in the context of election means both the sources of finance as well as their utilization as are listed out in an audited statement. If the candidates are required to list the sources of their income, this can be checked back by the Income Tax Authorities. The (Law) Commission recommends that the political parties as well as individual candidates be made subject to a proper statutory audit of the amounts they spend. These accounts should be monitored through a system of checking and cross-checking through the income tax returns filed by the candidates, parties and their well-wishers...

Furthermore, echoing the same, Delhi High Court in Commissioner of Income Tax Delhi- Vs. Indian National Congress (I)/ All India Congress Committee ITA 145 and 180/2001 has held that -

"Considering that political parties are an essential part of our democracy and are dealing in large sums of public money, much of which is unaccounted, the proper auditing of the accounts of the political parties is both imperative critical to the conduct of free and fair elections. The above recommendations of the 255th LCI report should receive serious and urgent attention at the hands of the executive and the legislature if money power should not be allowed to distort the conduct of free and fair elections. This will in turn infuse transparency and accountability

into the functioning of the political parties thereby strengthening and deepening democracy.”.

Hon'ble Supreme Court in Common Cause vs Uoi & Others (AIR 1996 SC 3081) has held,

16. "It is obvious that there has been total inaction on the part of the Government to enforce the provisions of the Income Tax Act relating to the filing of a return of income by a political party. The provisions of Section 13-A of the Income Tax Act read with Section 293-A of the Companies Act clearly indicate the legislative scheme the object of which is to ensure that there is transparency in the process of fund-collecting and incurring expenditure by the political parties. The requirement of maintaining audited accounts by the political parties is mandatory and has to be strictly enforced. It was obligatory for the income tax authorities to have strictly enforced the statutory provisions of the Income Tax Act..

The political parties, therefore, are under a statutory obligation to furnish a return of income for each assessment year. To be eligible for exemption from income-tax they have to maintain audited accounts and comply with the other conditions envisaged under Section 13M of the Income-tax Act...."

"A political party which is not maintaining, audited and authenticated, accounts and has not filed the return of income for the relevant period, cannot, ordinarily, be permitted to say that it has incurred or authorised expenditure in connection with the election of its candidates in terms of Explanation I to Section 77 of the R.P. Act. (1951) ."

[emphasis supplied]

- iii. Every Political Party, for being registered, as a condition precedent prescribed by ECI under its power under section 29 A (6), undertakes to include in its constitution that it must contest an election conducted by the Election Commission within 5 years of its registration
- iv. Sec 29 A (9) mandates every political party to communicate any change in its name, head office, office bearers, address or in any other material matters to the commission without delay.
- v. Further, upon participation in an election, political parties are required to furnish their election expenditure statement within 75 days, in case of Assembly elections, and 90 days, in case of Lok Sabha elections,
- 3 (a) Vide Commission's order dated 25.05.2022, 2056 RUPPs were asked to furnish annual audit account of the concerned financial year, details of bank account, PAN, contribution receipt etc and 100 RUPPs were asked to furnish election expenditure statements after the contest of election (S). The concerned CEOs of respective states were also asked to put the list of these RUPPs on their respective websites. Individual notices had also been served to these RUPPs through respective CEOs.

(b) Some CEOs reports are now available (Bihar, Delhi, Karnataka, Maharashtra, Tamil Nadu, Telangana & Uttar Pradesh) whereby the CEO's have forwarded the list of those RUPPs to whom the letter/notice has been delivered. However, no response has been received from them within the stipulated time period and they choose to remain inactive despite service of notice. Accordingly, the Commission noted its serious concern that many RUPPs who had been served notices by the respective CEOs to comply with the statutory requirements mentioned in the para 2, have not submitted any of the required reports for the last 8 years namely: -

- (i) Annual Audit report
- (ii) Annual Contribution report
- (iii) Election expenditure details

Thus going by the frequency of submission required, cumulatively they are, in the least, in 16 events of defaults and continuing.

4. Further, 253 of these RUPPs have not contested a single election either to the General Assembly of a State or the Parliament Election 2014 & 2019. This implies that despite a large number of General Elections held no electoral participation is reflected.
5. The Commission notes that the primary purpose of registration of political parties is contained in Section 29A which lists out privileges and advantages which accrue to an association once it gets registered as a political party and all such advantages and privileges are directly relatable to the said participation in the electoral processes. Accordingly, in the 13 (ii) (e) guidelines for registration of political parties issued by the Commission for condition of registration, reads as follows:

*"Declares that party must contest an election conducted by the Election Commission within five years of its registration and thereafter should continue to contest. (If the Party does not contest elections continuously for six years, the Party shall be taken off the list of registered parties)."*

6. It is also noted that of the above 253 parties, 66 RUPPs actually applied for a common symbol as per under para 10 B of the Symbol's Order and, did not contest the respective elections. The para 10 B (A) 5 of the symbol order is very categorical that the privilege of a common symbol is given based upon an undertaking by the RUPP that the said RUPP will put up at least 5 percent of total candidates with regard to said legislative assembly election of a State. Taking of common symbol and then not contesting elections is also a matter of grave concern specially when some of these parties have also reflected transactions in their income tax returns. Possibility of such parties occupying the available pre- election political space by taking benefits of admissible entitlements without contesting elections, cannot be ruled out. This also tends to crowd out the political parties actually contesting elections and also creating confusing situation for the voters.
7. Therefore, the Commission's previously expressed concern with respect to those RUPPs, which are neither taking part in the electoral process nor adhering to one or many of the above requirements including submission of Contribution Reports; Annual Audit Statement; Election Expenditure Statement; and Contesting Elections, etc

which is not only violative of statutory requirements and extant guidelines in the following manner but also defeats the purpose of a clean electoral ecosystem, stands.

- 8 The Commission is cognizant that compliances of the birth conditions, which are a combination of mandated and self-acknowledged provisions, are sine qua non for maintaining financial discipline, propriety, public accountability, transparency. The compliances work as the building blocks of a transparency mechanism for informing the voters of the affairs of the political parties necessary for making informed choices. In the absence of required compliances, the electorate and the Election Commission get blindsided. Further all these stated regulatory requirements have direct nexus with Commission's constitutional mandate of conducting free, fair and transparent elections. SC in Union of India v. Association for Democratic Reforms and others, AIR 2002 SC 2112) has held that:

4. "In a democracy, the electoral process has a strategic role. The little man of this country would have basic elementary right to know full particulars of a candidate who is to represent him in Parliament where laws to bind his liberty and property may be enacted".

[emphasis supplied]

9. In view of the foregoing, immediate corrective measures are warranted in larger public interest as well as for the purity of electoral democracy. 253 RUPPs (registered prior to 2015) who have not submitted any contribution/ expenditure report in specified time line, have not responded to the Notices delivered by CEO's to remedy the situation and have not contested any election since 2014, are cumulatively in violation of; (a) the specific provision of their constitution to contest election within 6 years of registration and, (b) In violation of the statutory responsibility to file the 3 reports as mentioned in para 3 above.
10. Therefore, the Commission, in discharge of its mandate of ensuring just, free, fair & transparent electoral process hereby directs that:
- i) As a consequence of default for not contesting elections for 6 years as stated and agreed to by the RUPP at the time of registration i.e. "the Party shall be taken off the list of registered parties", these 253 RUPPs are hereby marked as 'Inactive RUPPs' in the register of RUPPs maintained by the commission under the section 29A of Representation of People act, 1951
  - ii) These 253 RUPPs shall not be eligible to avail any benefit of the Election Symbols (Reservation and Allotment) Order, 1968 .

- iii) Any party aggrieved from this, may approach the concerned Chief Electoral Officer/Election Commission within 30 days of the issue of this direction along with all evidences of existence, other legal and regulatory compliances including year wise annual audited accounts, contribution report, expenditure report, updation of office bearers including authorized signatories for financial transactions (including bank account).
  - iv) Of these 253 RUPPS, 66 RUPPs which sought a common symbol under para 10B in various elections (as detailed in para 4 and 6), but didn't set up any candidates for the respective general elections, shall need to further explain to the Commission, in addition to point iii above, as to why further action as mandated in "para 10 b of the Symbols Order making them liable for such punitive action as the Commission may consider appropriate" should not be taken.
11. Commission further directs that both lists may be shared with CBDT for further necessary action under its extant statutory instructions.

By Order

  
**DEEPAK VARMA**  
(Pr. Secretary)

EEF order dated 13.9.2022

"Inactive RUPPs - Sept. 2022" of out of 253.

Sl. No.	Name of the RUPPs	Address	State
1	Yuva Kranti Dal	B-667, Aman Vihar, Post Office-Sultanpuri, Distt.-North West, New Delhi-110 086.	Delhi
3	Voters Party	A, 1/75, Freedom Enclave, Neb Sarai, IGNOU Road, New	Delhi
4	Upekshit Samaj Party	F-15, Bhagat Singh Market Near Gole Market, New Delhi-	Delhi
5	United National Loktantrik Party	D-786, Jaidpur Extn., Part - II, Badarpur, Delhi - 110044.	Delhi
6	United Communist Party of India	29/116, Gali No. 10, Vishwas Nagar, Shahdra, Delhi-110	Delhi
7	United Citizen Party	D-29, Kondli, Delhi-110096.	Delhi
8	Socialist Party (Lohla)	Siddiqui Building, 6122, Bara Hindu Rao, Delhi-110006.	Delhi
9	Shoshit Samaj Party	4/8, Thyagraj Nagar (Near Safdarjung Bus Terminal),	Delhi
10	Shiromani Akali Dal (Republic)	9, Hakikat Nagar, Guru Tegh Bahadur Nagar, DELHI-	Delhi
11	Sarvochcha Rashtriya Vikas	C-90, DDA Flat, West Gorakh Park, (New Jafrabad)	Delhi
12	Samajwadi Janata Dal Democratic	Old Add.: 14, Dr. Bishambhar Das Marg, New Delhi - 110 001, New Add.: 90, Kautilya Nagar, B.M.P. Road, P.O. Veterinary College, Raza	Delhi
13	Revolutionary Democratic Party of India	5221, Street No. - 115, B - Block, Sant Nagar, Burari,	Delhi
15	Akhil Bharatiya Aman Committee	1/9986, West Gorakh Park, Shahdara, Delhi-110032.	Delhi
16	Akhil Bharatiya Manav Adhikar Dal	1602, D.D.A. Janta Flats, G.T.B. Enclave, Delhi-110093.	Delhi
17	Akhil Bharatiya Ram Rajya Parishad (Prem Ballabh Vyas)	Shri Krishna Bodh Dham, 7, Shankracharya Marg, Civil Lines, Delhi - 110054.	Delhi
18	Akhil Bhartiya Lok Dal	A-1, Main Road, Gokal Puri, Near Aggarwal Sweet Corner, Shani Sai Mandir, Delhi - 110094	Delhi
19	All India Babu Jagjivan Ram Baba Saheb National Congress	C-22, Basement, Chirag Enclave, New Delhi-110048	Delhi
20	All India Bahujan Samman Party	107, Tikri Kalan, New Delhi-110041	Delhi
21	All India Rajiv Krantikari Congress	B-58, Gali No. 18, Jitar Nagar, New Delhi - 110051.	Delhi
22	Ambedkar Samaj Party	304, Mandakini Enclave, Alaknanda, New Delhi-110019.	Delhi
23	Azad Hindustan Party	E Block - 265, Yadav Nagar, New Delhi - 110042.	Delhi
24	Bahujan Ekta Party ( R )	Suraj Bhawan, R.D.-136A, Dhram Pura Ex, Najafgarh,	Delhi
25	Bahujan Loktantrik Party	G-161, J.J. Colony, Wazirpur, Delhi-110052.	Delhi
27	Bharat Bhrashtachar Mitao Party	New House No.4, Ground Floor, Begam Vihar, Block - A, Khasra No. 16/19, Village - Begampur, Near Bhairon	Delhi
28	Bharatiya Jagriti Dal	RZ-21D, Gali No.4, Syndicate Enclave, Near Dabri Mode,	Delhi
29	Bharatiya Janvadi Party	A-559, Shastri Park Extn., Buland Masjid, Delhi-110053.	Delhi
30	Bharatiya Krantikari Dal	A-5, Priyadarshini Vihar, NEW DELHI - 110092.	Delhi
31	Bharatiya Parivartan Party	70-A, DDA Flat, Pandav Nagar, Near Metro Station Shadipur, New Delhi - 110008.	Delhi
32	Bharatiya Satya Vijayee Party	C-120, Begam Vihar Extension, Begampur, Delhi-110086.	Delhi
34	Bhartiya Janta Ki Ekta Party	Plot No. 29-A and 30-A, Khasra No. 20/1/1, Village Rajapura Khurd Delhi, Colony Mohan Garden, R-III, A-2,	Delhi
35	Bhartiya Naujawan Inklav Party	2/26, Mandauli Extension, Mandauli Chungi,	Delhi
37	Bhartiya Sarvsamaj Party	Lal Singh Kachri Wala, Shani Bazar Wali Gali, Tunda	Delhi
38	Bhartiya Shakti Dal	D-236, Vivek Vihar, Delhi - 110095.	Delhi
39	Bhartiya Shanti Kranti Party	1/80, Ratan Vihar, Kiradi, Nangloi, New Delhi - 110041.	Delhi
40	Delhi Parivartan Party	E-37, Tagore Garden Extension, New Delhi - 110 027.	Delhi
41	Desh Bhakt Party	B-114, Preet Vihar, Delhi- 110092.	Delhi
42	Federal Congress of India	Holumbi Khurd, Village & P.O. - Holumbi Kalan, Delhi -	Delhi
43	Guru Chand Mukti Morcha	G-52, Aruna Nagar, Majnu Ka Tilla, Civil Lines, Delhi-	Delhi
44	Hindustani Swaraj Party	69, Ashok Mohalla, Nangloi, Delhi - 110041.	Delhi
45	Indian Bahujan Sandesh Party	B-525, Guru Harikishan Nagar, New Delhi.	Delhi

\* Regd. prior to 2015.  
 \* Not submitted - AAR / CR / EEA  
 \* Not contested elections.



46	Indian Justice Party	5, Pusa Road, IIIrd Floor, Karol Bagh, New Delhi - 110	Delhi
47	Indian National Green Party	A/44, Paryavaran Complex, Saidulazaib, New Delhi-30.	Delhi
48	Indian Oceanic Party	K-316, M.B.Road, Lado Saraj, New Delhi-110030.	Delhi
49	Indian People's Congress	79, Lawyers Chambers, Supreme Court, New Delhi-	Delhi
50	Ingalab Vikas Dal	92, Village Gawandi, Near Sardar Patel Park, Ghonda,	Delhi
51	Jai Jawan Jai Kisan Mazdoor Congess	WZ-553-A/3, Soni Kunj, Nangal Raya, New Delhi-110046.	Delhi
52	Jan Adhikar Manch	9 Shivakhand, Jhilmil, Delhi-110095.	Delhi
53	Jan Bhavana Party	C-103, Ganesh Nagar, Pandav Nagar Complex, New Delhi	Delhi
54	Jan Morcha	1, Teen Murti Marg, New Delhi-110001.	Delhi
55	Janlok Rashtriya Party	452, Sector -19, Dwarka, New Delhi.	Delhi
56	Jansatta Party	L-14, Mahendra Park, Adarsh Colony, New Delhi-110 003.	Delhi
57	Janshoshit Samaj Party	A-618/7, Street No. - 8, Bhajanpura, Delhi - 110053	Delhi
58	Lok Shakti	83, Lodhi Eastate, New Delhi-110003.	Delhi
59	Lok Vikas Party	41, Vigyan Vihar, Delhi-110092.	Delhi
60	Loknayak Party	172/3 C, East Moti Bagh, Sarai Rohilla, Delhi-110 007.	Delhi
61	Loktrantrik Janata Front	E-13/307, Press Complex, Jawahar Park, Vikash Marg, Laxmi Nagar, Delhi - 110092	Delhi
62	Mahila Adhikar Party	29-A, Naharpur, Sector-7, Rohini, Delhi-110085.	Delhi
63	Manav Samaj Party	9538, Gausala Baradari, Kishanganj, Delhi-110006.	Delhi
64	National Progressive Party	House No.1080, Block-P/1, Sultan Puri Colony, New	Delhi
65	Navbharat Nirman Party	30, DSIDC Complex, Mata Sundri Road, New Delhi-110	Delhi
66	New All India Congress Party	Shajanwa, Distt. Gorakhpur (Uttar Pradesh).	Delhi
67	New Democratic Party of India	2nd Floor, 9A/83, W.E.A., Karol Bagh, NEW DELHI-	Delhi
68	Progressive Party	B Block, Gali No.5, Shani Bazaar Road, Amrit Vihar,	Delhi
69	Progressive People's Party	House No. -975,976, Shyam Colony, Budh Vihar Phase- II, Near Krishna Mandir, P.S. - Vijay Vihar, DELHI- 110086.	Delhi
70	Rashtrasamarjit Jansamooch	H-101, Ground Floor, Chandu Park, Krishna Naga, New	Delhi
71	Rashtrawadi Labour Party	D-12/104, Sector-8, Rohini, Delhi - 110085	Delhi
72	Rashtrawadi Sena	Main Shahdra Chowk, Delhi - 110032	Delhi
73	Rashtriya Janta Congress	12, Siri Fort Road, New Delhi - 110049	Delhi
74	Rashtriya Jantantra Paksh	24, Star Apartments, Vidya Vihar Marg, Sector - IX,	Delhi
75	Rashtriya Lok Nirman Party	M-12, Mir Vihar, Madan Pur Dabas DELHI.	Delhi
76	Rashtriya Lokmanch	1303, Naurang House, B-Block, 21-Kasturba Gandhi	Delhi
77	Rashtriya Parivartan Dal	B-4A/25, Rana Pratap Bagh, Delhi-110007.	Delhi
78	Rashtriya Samajwadi Party (United)	9, Community Centre, Ashok Vihar, Phase-II, Delhi-	Delhi
79	Rashtriya Viklang Party	114, DDA Pocket -2, Sector-7, Dwarka, New Delhi-110045.	Delhi