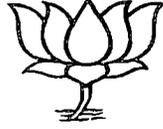


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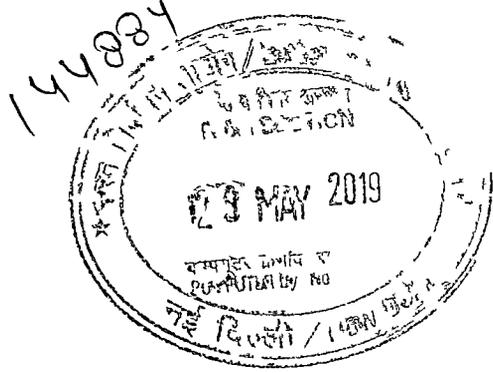


भारतीय जनता पार्टी
Bharatiya Janata Party

Date 29 05 2019

To,

Shri Santosh Kumar
Under Secretary,
Room-508C
Election Commission of India
Nivachan Sadan
Ashoka Road, New Delhi-110001



Re Submission of details in respect of Electoral Bonds

Sir/Madam,

We are in receipt of your letter no 76/Transparency/2017/PEEMS/Vol II/272 dated 21 05 2019 requiring us to submit certain details in respect of the donations received through electoral bonds

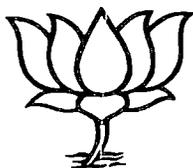
We are in the process of collecting the available details and would require some time for the same

You are requested to kindly give us 3 weeks time to comply

Thanking You,

Yours faithfully,

Bharatiya Janata Party
Office Secretary
BHARATIYA JANATA PARTY
Central Office -
6A, Deen Dayal Upadhyay Marg,
New Delhi-110002



भारतीय जनता पार्टी
Bharatiya Janata Party

6 July 2019

To,
Santosh Kumar
Under Secretary
Election Commission of India
Nirvachan Sadan
New Delhi - 110001

Sir/s,

As desired vide your letter No 76/Transparency/2017/PPEMS/Vol II/272 dated 21st May, 2019 and our subsequent communication dated 29 05 2019, we would like to submit as under

- 1 Please find enclosed the details of the donations received by the party through electoral bonds giving the full particulars of the amount of each bond, full particulars of the credit received against each bond including the particulars of the bank account in which the amount has been credited with date of each credit
- 2 The party is required to maintain and submit the details of donations received by it as per the provisions of the Section 29C of The Representation of the Peoples Act, 1951 Section 29C of The Representation of the Peoples Act, 1951 specifies the donations that the party needs to declare to the election commission annually It specifies the details of the donations that are required to be filed

Section 29C in The Representation of the People Act, 1951 is reproduced as below

29C Declaration of donation received by the political parties,

(1)The treasurer of a political party or any other person authorised by the political party in this behalf shall, in each financial year, prepare a report in respect of the following, namely

(a)the contribution in excess of twenty thousand rupees received by such political party from any person in that financial year,

(b)the contribution in excess of twenty thousand rupees received by such political party from companies other than Government companies in that financial year

(2)The report under sub-section (1) shall be in such form as may be prescribed

(3)The report for a financial year under sub-section (1) shall be submitted 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

(4) Where the treasurer of any political party or any other person authorised by the political party in this behalf fails to submit a report under sub-section (3), then, notwithstanding anything contained in the Income-tax Act, 1961 (43 of 1961), such political party shall not be entitled to any tax relief under that Act]

The section was subsequently amended as follows

Amendment of section 29C of Act 43 of 1951

137 In the Representation of the People Act, 1951, in section 29C, in sub-section (1), the following shall be inserted, namely —

'Provided that nothing contained in this sub-section shall apply to the contributions received by way of an electoral bond

Explanation — For the purposes of this sub-section, "electoral bond" means a bond referred to in the Explanation to sub-section (3) of section 31 of the Reserve Bank of India Act, 1934

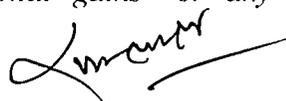
As such a political party is not required to submit any details to the Election Commission regarding the donations received by it in Electoral Bonds

- 3 It is duly submitted that as per the Electoral Bonds Scheme, bonds can be issued only by the designated bank to the desired person after the complete KYC of the person has been done Further, the payment to the bank for purchase of the Electoral Bonds is strictly made through the banking channels only As such only accounted for funds can be used to purchase the electoral bonds
- 4 Section 13A of the Income Tax Act, 1961, requires every political party to file its income tax return and maintain the particulars of its donations received There is an exemption within the section for the party to maintain / disclose the details of the donations received through Electoral Bonds

Section 13A of the Income Tax, 1961 is re-produced below

Special provision relating to incomes of political parties

13A Any income of a political party which is chargeable under the head "Income from house property" or "Income from other sources" or "Capital gains" or any income by way of voluntary contributions



received by a political party from any person shall not be included in the total income of the previous year of such political party

Provided that,

(a) such political party keeps and maintains such books of account and other documents as would enable the Assessing Officer to properly deduce its income therefrom,

(b) in respect of each such voluntary contribution [other than contribution by way of electoral bond] in excess of twenty thousand rupees, such political party keeps and maintains a record of such contribution and the name and address of the person who has made such contribution

(c) the accounts of such political party are audited by an accountant as defined in the Explanation below sub-section (2) of section 288 [, and]

(d) no donation exceeding two thousand rupees is received by such political party otherwise than by an account payee cheque drawn on a bank or an account payee bank draft or use of electronic clearing system through a bank account or through electoral bond

Explanation —For the purposes of this proviso "electoral bond" means a bond referred to in the Explanation to sub-section (3) of section 31 of the Reserve Bank of India Act, 1934 (2 of 1934)]

Provided further that if the treasurer of such political party or any other person authorised by that political party in this behalf fails to submit a report under sub-section (3) of section 29C of the Representation of the People Act, 1951 (43 of 1951) for a financial year, no exemption under this section shall be available for that political party for such financial year

[Provided also that such political party furnishes a return of income for the previous year in accordance with the provisions of sub-section (4B) of section 139 on or before the due date under that section]

[Explanation —For the purposes of this section, "political party" means a political party registered under section 29A of the Representation of the People Act, 1951 (43 of 1951)]

There is an exemption from maintaining any details regarding the particulars of donations received through Electoral Bonds in the Income Tax Act, 1961 as well



- 5 It is duly submitted that the Electoral Bonds were introduced with the aim of bringing only accounted for funds in political funding while protecting the donors from any consequences, therefrom

We hope that the information submitted herein meets your requirement. Should the commission need any other information or clarification, we shall be happy to provide

With regards,

For Bharatiya Janata Party


Authorised Signatory
RAM LAL
GENERAL SECRETARY
BHARATIYA JANATA PARTY

Financial Year 2017-18

BHARATIYA JANATA PARTY
Detail of Electoral Bonds

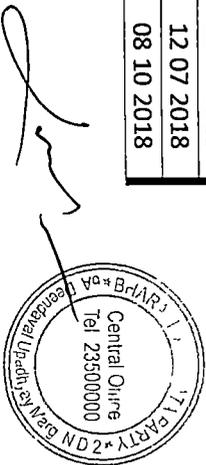
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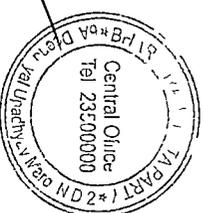
Financial Year 2018-19

BHARATIYA JANATA PARTY
Detail of Electoral Bonds

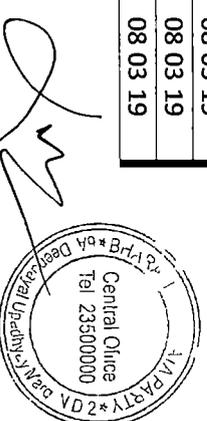
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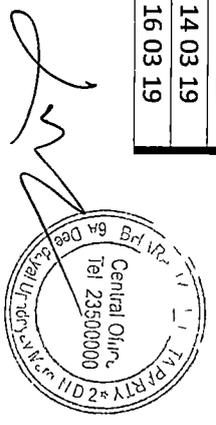
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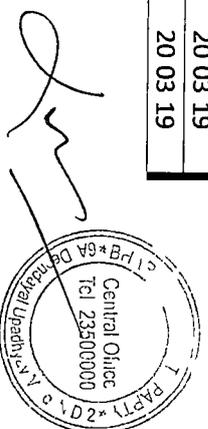
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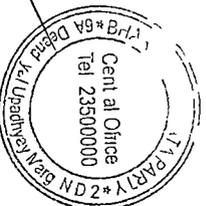
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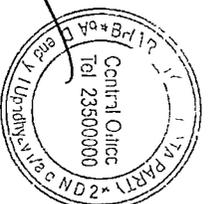
Financial Year 2019-20

BHARATIYA JANATA PARTY
Detail of Electoral Bonds

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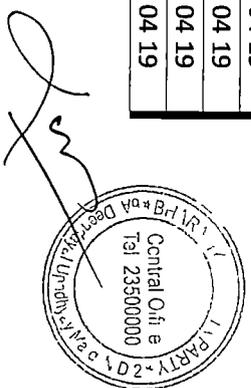
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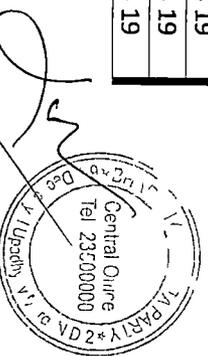
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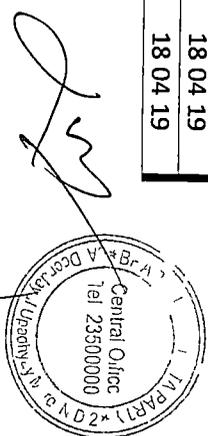
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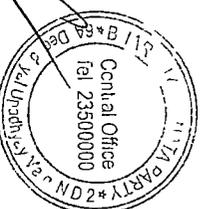
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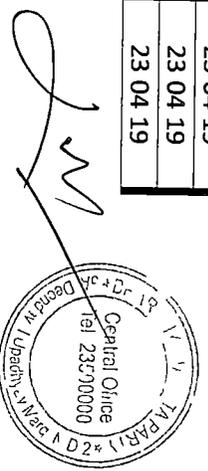
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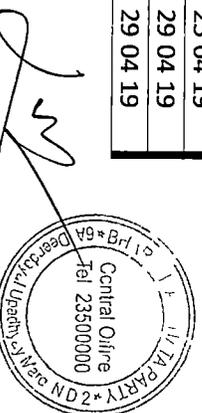
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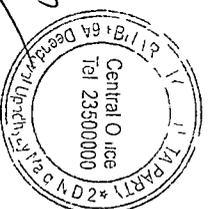
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