

# MARXIST LENINIST PARTY OF INDIA (RED FLAG)

Door No. 828, 2<sup>nd</sup> Floor, Aroma Building, Pudukad PO, Thrissur District, Kerala - 680301

M S JAYAKUMAR  
General Secretary

P C UNNICHEKKAN  
Assistant Secretary

FREDY K THAZHATH  
Treasurer

EL



e-6266794

25/6/22

Date.....24.06.2022.....

Ref:

സീക്രട്ടാർ

ചീഫ് ഇലക്ട്രൽ ഓഫീസർ & സെക്രട്ടറി  
ലെജിസ്ലേഷൻ കോംപ്ലക്സ്, തിരുവനന്തപുരം.

വിഷയം: 28/05/2022 തീയതിയിൽ അങ്ങയുടെ ഓഫീസിൽ നിന്ന് അയച്ചതും 15/06/2022 ന് ഞങ്ങൾ കൈപ്പറ്റിയതുമായ കത്തിന് മറുപടി.

സൂചന: വിഷയത്തിൽ പറഞ്ഞിരിക്കുന്ന കത്ത്.

സർ,

28/05/2022 തീയതിയിൽ അങ്ങയുടെ ഓഫീസിൽ നിന്ന് അയച്ചതും 15/06/2022 ന് ഞങ്ങൾ കൈപ്പറ്റിയതുമായ കത്തിൽ പറഞ്ഞിരിക്കുന്നതു പടി:

- 1) പാർട്ടിയുടെ പേര്, മേൽ വിലാസം, ഭാരവാഹികൾ എന്നിവയിലേതെങ്കിലും മാറിയാൽ തിരഞ്ഞെടുപ്പ് കമ്മീഷനെ അറിയിക്കണം എന്നത് ഞങ്ങൾ ലംഘിച്ചിട്ടില്ല. രജിസ്റ്റർ ചെയ്ത സമയത്ത് ഞങ്ങൾ സമർപ്പിച്ച ഇതു സംബന്ധിച്ച രേഖകൾ പ്രകാരമുള്ള പേര്, വിലാസം, ഭാരവാഹികൾ എന്നിവ ഇന്നും അതേപടി തന്നെ തുടരുകയാണ്. കോവിഡ് മഹാമാരി കാരണം പാർട്ടി തിരഞ്ഞെടുപ്പ് 2020, 2021 വർഷങ്ങളിൽ നടത്താൻ സാധിച്ചില്ല. ആയതിനാൽ, ഭാരവാഹികൾ മാറിയിട്ടില്ല;
- 2) തിരഞ്ഞെടുപ്പ് കമ്മീഷനിൽ രജിസ്റ്റർ ചെയ്തതിനു ശേഷം 5 വർഷങ്ങൾക്കുള്ളിൽ നിയമസഭാ, ലോകസഭാ തിരഞ്ഞെടുപ്പുകളിൽ ഏതെങ്കിലും ഒന്നിൽ മത്സരിക്കണമെന്ന നിബന്ധന ഞങ്ങൾ പാലിച്ചിട്ടില്ല എന്നത് ശരിയല്ല. 2017 സെപ്തംബർ 11 നാണ് മാർക്സിസ്റ്റ് ലെനിനിസ്റ്റ് പാർട്ടി ഓഫ് ഇന്ത്യ (റെഡ് ഫ്ലാഗ്) എന്ന ഞങ്ങളുടെ പാർട്ടി 56/93/2016 17/ PPS - I എന്ന നമ്പറിൽ രജിസ്റ്റർ ചെയ്തത്. രജിസ്റ്റർ ചെയ്തു കഴിഞ്ഞിട്ട് 5 വർഷം പൂർത്തിയായിട്ടില്ല. എന്നിരിക്കിലും, ഈ കാലയളവിനുള്ളിൽ തന്നെ, മഹാരാഷ്ട്രയിലെ പാൽഘർ ലോകസഭാ നിയോജക

*M.S. Jayakumar*

(പേജ് 2 ൽ തുടർച്ച)

M.S. Jayakumar  
GENERAL SECRETARY 1/2

# MARXIST LENINIST PARTY OF INDIA (RED FLAG)

Door No. 828, 2<sup>nd</sup> Floor, Aroma Building, Pudukad PO, Thrissur District, Kerala - 680301

M S JAYAKUMAR  
General Secretary  
P C UNNICHEKKAN  
Assistant Secretary  
FREDY K THAZHATH  
Treasurer



Date.....

**Ref:**

മണ്ഡലത്തിൽ നിന്ന് 2018 ലെ ഉപതിരഞ്ഞെടുപ്പിലും 2019 ലെ പൊതു തിരഞ്ഞെടുപ്പിലും ലോകസഭയിലേക്കും, കർണാടകത്തിലെ കൊപ്പൽ നിയമസഭാ നിയോജക മണ്ഡലത്തിൽ നിന്നും, മഹാരാഷ്ട്രയിലെ ഘാട്കുപ്പർ ഈസ്റ്റ്, ബോറിവിലി, വിക്രംഗഡ് നിയമസഭാ മണ്ഡലങ്ങളിൽ നിന്നും, പഞ്ചാബിലെ ചംകൗർ സാഹിബ്, ഗിദ്ദേർബാഹ എന്നീ നിയമസഭാ മണ്ഡലങ്ങളിൽ നിന്നും കേരളത്തിൽ തദ്ദേശസ്വയംഭരണ സ്ഥാപനങ്ങളിലേക്കും ഞങ്ങൾ മത്സരിച്ചിട്ടുണ്ട്. കർണാടകയിലെ കൊപ്പൽ നിയമസഭാ നിയോജക മണ്ഡലത്തിൽ നിന്ന് മത്സരിച്ച പാർട്ടി സ്ഥാനാർത്ഥിക്ക് തിരഞ്ഞെടുപ്പു കമ്മീഷൻ നൽകിയ ഐഡന്റിറ്റി കാർഡിന്റെ കോപ്പി ഈ കത്തിനോടൊപ്പം എൻക്ലോസ് ചെയ്യുന്നു.

- 3) മാസ് കളക്ഷൻ രീതിയിൽ ബഹുജനങ്ങളിൽ നിന്ന് ചെറിയ സംഭാവനകൾ വാങ്ങിയുള്ള ഫണ്ട് ആണ് പാർട്ടിയുടേത്. കോർപ്പറേറ്റ് ഫണ്ട്, മറ്റു തരത്തിൽ കമ്പനികൾ, ഫണ്ടിങ്ങ് സ്ഥാപനങ്ങൾ എന്നിവ നൽകുന്ന ഫണ്ടുകൾ പാർട്ടി സ്വീകരിക്കുന്നില്ല. 20,000 / രൂപയോ അതിൽ കൂടുതലോ വരുന്ന യാതൊരു ഫണ്ടും പാർട്ടി സ്വീകരിച്ചിട്ടില്ല.
- 4) പാർട്ടിയുടെ 2017 - 18, 2018 - 19, 2019 - 20, 2020 - 21, 2021 - 22 സാമ്പത്തിക വർഷങ്ങളിലെ കണക്കുകൾ ചാർട്ടേഡ് അക്കൗണ്ടന്റ് ഓഡിറ്റ് ചെയ്തിട്ടുണ്ട്. പ്രസ്തുത ഓഡിറ്റ് രേഖകളുടെ കോപ്പികൾ ഇതിനോടൊപ്പം എൻക്ലോസ് ചെയ്യുന്നു.

എന്ന്,  
ആദരപൂർവ്വം,  
*M.S. Jayakumar*

**M.S. Jayakumar**  
**GENERAL SECRETARY**  
എം എസ് ജയകുമാർ

**എൻക്ലോസ്:**

- (1) 28/05/2022 തിയതിയിൽ അങ്ങയുടെ ഓഫീസിൽ നിന്ന് അയച്ചതും 15 06/2022 ന് ഞങ്ങൾ കൈപ്പറ്റിയതുമായ കത്തിന്റെ കോപ്പി.
- (2) പാർട്ടിയുടെ 2017 - 18, 2018 - 19, 2019 - 20, 2020 - 21, 2021 - 22 സാമ്പത്തിക വർഷങ്ങളിലെ കണക്കുകൾ ചാർട്ടേഡ് അക്കൗണ്ടന്റ് ഓഡിറ്റ് ചെയ്തിട്ടുണ്ട്. പ്രസ്തുത ഓഡിറ്റ് രേഖകളുടെ കോപ്പികൾ.

പ്രസിഡൻ്റ് (1)

V529216V/2022

"ഭരണഘടനാ മാതൃഭാഷ"



കേരള സർക്കാർ

ഇലക്ഷൻ (ജനറൽ) വകുപ്പ്

നമ്പർ.-EL1/29/2022-ELEC

28-05-2022, തിരുവനന്തപുരം

ചീഫ് ഇലക്ടറൽ ഓഫീസർ & സെക്രട്ടറി

1. The President, Akhila Kerala Trinamool Party , House No. 161, Swathi Nagar, Edaikkode Desam, Pallichal Village, Nemom Post Office, Thiruvananthapuram, Kerala – 695020"
2. The President, All India Federal Bloc , Malekkudy, Elembakapilly P.O., Koovappady, Emakulan District, Kerala-683544"
3. The President, Anna Democratic Human Rights Movement Party of India, Amla Bhavan, thrikkannamangal, Kottarakkara, P.O.- Kollam, Kerala-691506
4. The President, Bharath Dharma Jana Sena, Building No.V/489, Mararikkulam North Panchayat, East of Kanichikulangara Temple, Mararikkulam North Village, Cherthala Taluk, Alappuzha (Dist), Kerala - 688544
5. The President, Bharathiya Jana Shabdth, 331(311), Ward No. 1, Kallara House, Mundella (P.O.), Vellanadu, Thiruvananthapuram – 695 543, Kerala.
6. The President, Bharatiya Development Party, Building No.14/54, S B Building, Opposite Sree Krishna temple, Asramam, Kollam, Kerala-691002
7. The President, Communist Marxist Party Kerala State Committee , Kunnukuzhy, Trivandrum-695037(Kerala)
8. The President, Congress (Secular), Ram Raj Bhavan, Manikkath Road, Cochin-16. (Kerala).
9. The President, Democratic Human Rights Movement Party,

*Handwritten signature*

- Thunduvila Veedu, Panjiyoor, Venjaramood P.O.,  
Thiruvananthapuram, Kerala – 695607.
10. The President, Democratic Labour Party , D. No. 3/78,P.O.  
Elamkunnapuzha,Dist - Ernakulam,Kochi,Kerala-682511
  11. The President, Democratic Organization of Nation Party,  
Mannarayathu ThekkethilVeetil, (Padeerayathu Puthenveedu),  
Pallisserickal,P.O. Sasthamcotta, Kollam,Kerala- 690521"
  12. The President, Democratic Social Justice Party,  
Thiruvonam,NLRA-140,NeerazhiLane (No.7/242),Trivandrum  
Corporation,Uloor,Medical College,PO-Trivandrum,Kerala-  
695011"
  13. The President, Deseeya Praja Socialist Party, N.S. Bhavan,  
Vellayani, P.O. Nemom, Thiruvananthapuram-695020, Kerala.
  14. The President, Indian Gandhian Party , Kuriyakott Building,  
Thekkumpadam Road, Pattikkad P.O., Thrissur District, Kerala-  
680509.
  15. The President, Indian Justice Democratic Party, TC/25/25(3),  
GBNRA-63, Kalpalayam Lane, Gandharamman Covil Road,  
Thiruvananthapuram, Kerala- 695001"
  16. The President, Janadhipathiya Kerala Congress, Near Jawahar  
Balbhavan, Building No. 641, Ward No. 21, Kottayam  
Municipality, District – Kottayam, KERALA.
  17. The President, Janadhipathya Samrakshana Samithi, Kerala State  
Committee Office, Iron Bridge P.O., Alleppey-688011, Kerala.
  18. The President, Kerala Congress, 67, Kumaranasn Nagar,  
Kadavanthara, P.O. Ernakulam, Kerala.
  19. The President, Kerala Congress (B) , P.T. Chacko Smarka,  
Mandiram, S.S. Kovil Road, Thampanoor, Thiruvananthapuram-  
695001 (Kerala).
  20. The President, Kerala Congress (Jacob) , Ward XIII, Building  
346, T.B. Road, Kottayam (Kerala) - 686001
  21. The President, Kerala Congress (Skariah Thomas, Chingavanam  
in Building No. 711, Ward No.6, Kottayam Municipality,  
Kottayam, District- Kottayam, Kerala

22. The President, Kerala Congress Secular , Kerala Congress Secular State Committee Office, Bharath Building, Pulimood Jn., Kottayam - 1, (Kerala).
23. The President, Kerala Janapaksham, PURA-36, Shyamala Nivas, Poojappura P.O., Thiruvananthapuram -695012.
24. The President, Kerala Janapaksham (Secular), T.C. 16/882(13), Sreekrishna Nagar, Jagathy – Post, Thiruvananthapuram, Kerala- 695014
25. The President, Kerala Janatha Party, Mulakulam Panchayath, Ward No. 12, Building No.2, Poozhikol P.O, Kaduthuruthy, Kerala- 686604
26. The President, Kerala Kamaraj Congress , Building No.- NMC XII/342D, Neyyattinkara, Thiruvananthapuram, Kerala- 695121.
27. The President, Kerala Revolutionary Socialist Party (Leninist-Marxist), No. 19/1347, Sasthamcotta Gramapanchayath , Kollam, Kerala- 690521
28. The President, Kerala Vikas Congress , EP. III/468, Eruvessi Village, P.O- Chemperi, Taliparamba Taluk, Kannur District, Kerala.- 670632
29. The President, Marxist Leninist Party of India (Red Flag), Door No. 828, 2nd Floor, Aroma Building, Pudukad PO, Thirsur District, KERALA- 680301.
30. The President, National Democratic Party , Central Office- Changanacherry-2, Kottayam District (Kerala).
31. The President, National Democratic Party (Secular), TC. 28/1628, Pullamadom Compound, Sreekandeswaram, Thiruvananthapuram, Kerala- 695023
32. The President, National Secular Conference , MISFA, Koduvally (P.O.), Kozhikode DT., Kerala - 673572.
33. The President, Netaji Adarsh Party , 298, Kuttiyani, 28 – Thodupuzha, Idukki District, Kerala – 685584.
34. The President, New Labour Party , Room No. 8/249, Perumbillissery, P.O.-Cherpu, Thrissur District, Kerala- 680561
35. The President, People's Party for Liberty , AP 12/129,

*Jaykumar*

- M.M.Bhavan, Madathilchira, Anad- P.O,  
Nedumangadu, Thiruvananthapuram, Kerala- 695544
36. The President, Peoples Democratic Party , MASS Building  
Ernakulam North,P.O. Cochin-18 (Kerala).
  37. The President, Pravasi Nivasi Party , Maha Mahal Building,  
T.C.-1/1502/7, Pazhaya Road, Medical College P.O, District -  
Thiruvananthapuram, Kerala-695011
  38. The President, Revolutionary Socialist Party of Kerala  
(Bolshevik) RSP.B, Kerala State Committee Office, Future  
Centre, Sahodara, Samajam Road, Chettikulangara,  
Thiruvananthapuram, (Kerala).
  39. The President, Secular Democratic Congress , No. 958/D, ward  
No. 13, (Old No. 722/D in ward No. 10), Kelakam (Near Kelakam  
Police Station), P.O- Kelakam Grama Panchayat, District-  
Kannur, Kerala- 670674
  40. The President, Secular National Dravida Party , Kadakkavoor  
Buildings, Thumpara Nagar, Mundakkal, Kollam City,Kollam-  
691001, Kerala
  41. The President, Secular Republican Democratic Party, Adam star  
Complex, Room No. 132, 1st Floor, 2ndBlock, Thodupuzha,  
Idukki District, Kerala.
  42. The President, Social Action Party , Mylackal House, Ranny,  
Pathanamtitta Distt. Pin-689072 (Kerala).
  43. The President, Socialist Republican Party , State Committee  
Office, Tutor’s Lane, Statue, Trivandrum – 695001 (Kerala)
  44. The President, Twenty 20 Party, Building No.IV/172, Ikkarnadu  
Panchayath, Kadayiruppu PO,Kunnathunadu Taluk, Ernakulam  
Dist., Kerala - 682311
  45. The President, United India Peoples Party, Manjamattam,  
Moozhoor P.O., Kottayam Distt. (Kerala).

സർ,

വിഷയം:- തിരഞ്ഞെടുപ്പ് വകുപ്പ് - അംഗീകൃതമല്ലാത്ത രജിസ്റ്റേർഡ് രാഷ്ട്രീയ പാർട്ടികൾ  
ജനപ്രാതിനിധ്യ നിയമം, 1951 ലെ 29എ, 29 സി വകുപ്പുകൾ അനുശാസിക്കുന്ന  
പ്രകാരം പാലിക്കേണ്ട നിബന്ധനകൾ കർശനമായി നടപ്പിലാക്കുന്നത്

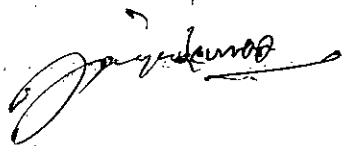
സംബന്ധിച്ച്.

- സൂചന:-
1. ഈ ഓഫീസിൽ നിന്നുള്ള 08-03-2022-ലെ ഇതേ നമ്പർ കത്ത്.
  2. ഇന്ത്യൻ തിരഞ്ഞെടുപ്പ് കമ്മീഷന്റെ 25-05-2022- ലെ 56/Pol.Parties/2021/PPS-III(Part)/Conf-2022 നമ്പർ ഉത്തരവ്.

സൂചനകളിലേയ്ക്ക് ശ്രദ്ധ ക്ഷണിക്കുന്നു. സൂചന 1 പ്രകാരം സംഭാവന റിപ്പോർട്ട് (Contribution Report), ഓഡിറ്റ് ചെയ്ത വാർഷിക കണക്കുകൾ (Audited Annual Statement), തിരഞ്ഞെടുപ്പ് ചെലവ് കണക്കുകൾ (Election Expenditure Statement) എന്നിവ സമർപ്പിക്കാത്ത അംഗീകൃതമല്ലാത്ത രജിസ്റ്റേർഡ് രാഷ്ട്രീയ പാർട്ടികളോട് മേൽപ്പറഞ്ഞവ സമർപ്പിക്കുവാൻ നിർദ്ദേശിച്ചിരുന്നു. എന്നാൽ ഇക്കാര്യത്തിൽ ടി പാർട്ടികളുടെ ഭാഗത്ത് നിന്നും വലിയ വിഴുതയുണ്ടായി. ഇതിനെത്തുടർന്ന് അംഗീകൃതമല്ലാത്ത രജിസ്റ്റേർഡ് രാഷ്ട്രീയ പാർട്ടികൾ ജനപ്രാതിനിധ്യ നിയമം, 1951 ലെ 29എ, 29 സി വകുപ്പുകൾ അനുശാസിക്കുന്ന പ്രകാരം പാലിക്കേണ്ട നിബന്ധനകൾ കർശനമായി നടപ്പിലാക്കുന്നതുമായി ബന്ധപ്പെട്ട് തിരഞ്ഞെടുപ്പ് കമ്മീഷൻ സൂചന 2 പ്രകാരം ഉത്തരവ് പുറപ്പെടുവിക്കുകയുണ്ടായി. നിബന്ധനകൾ പാലിക്കാത്ത 2100 -ലധികം അംഗീകൃതമല്ലാത്ത രജിസ്റ്റേർഡ് രാഷ്ട്രീയ പാർട്ടികൾക്കെതിരെ നടപടി ആരംഭിക്കുന്നതിനും കമ്മീഷൻ തീരുമാനിച്ചിട്ടുണ്ട്.

1951-ലെ ജനപ്രാതിനിധ്യ നിയമം പ്രകാരം എല്ലാ അംഗീകൃതമല്ലാത്ത രജിസ്റ്റേർഡ് രാഷ്ട്രീയ പാർട്ടികളും ഒരു സംഭാവന റിപ്പോർട്ട് (Contribution Report) ഫോം 24 A യിൽ അതത് സംസ്ഥാനത്തെ മുഖ്യ തിരഞ്ഞെടുപ്പ് ഓഫീസർ മുന്പാകെ സമർപ്പിക്കേണ്ടതായിട്ടുണ്ട്. തിരഞ്ഞെടുപ്പ് ജനാധിപത്യത്തെ ശക്തിപ്പെടുത്തുകയെന്ന ലക്ഷ്യത്തോടെ ഒരു പ്രോത്സാഹനമായി രാഷ്ട്രീയ കക്ഷികൾക്ക് ലഭിക്കുന്ന സംഭാവനകൾ ആദായ നികുതിയിൽ നിന്ന് ഒഴിവാക്കിയിട്ടുണ്ട്. രാജ്യത്ത് 2018-19 സാമ്പത്തിക വർഷത്തിൽ 199 അംഗീകൃതമല്ലാത്ത രജിസ്റ്റേർഡ് രാഷ്ട്രീയ പാർട്ടികൾ 445 കോടി രൂപയുടെ ആദായ നികുതി ഇളവും 2019-20 ൽ 219 അംഗീകൃതമല്ലാത്ത രജിസ്റ്റേർഡ് രാഷ്ട്രീയ പാർട്ടികൾ 608 കോടി രൂപയുടെ ആദായ നികുതി ഇളവും നേടിയിട്ടുണ്ട്. ഇതിൽ 66 പാർട്ടികൾ ഫോം 24 A യിൽ സംഭാവന റിപ്പോർട്ട് സമർപ്പിച്ചിട്ടില്ല. സംസ്ഥാനത്ത് 45 അംഗീകൃതമല്ലാത്ത രജിസ്റ്റേർഡ് രാഷ്ട്രീയ പാർട്ടികളുള്ളതിൽ വെറും 4 രാഷ്ട്രീയ പാർട്ടികൾ മാത്രമാണ് 2019-20 വർഷത്തിൽ കോൺട്രിബ്യൂഷൻ റിപ്പോർട്ട് സമർപ്പിച്ചിട്ടുള്ളത്.

എല്ലാ രാഷ്ട്രീയ പാർട്ടികളും 1951-ലെ ജനപ്രാതിനിധ്യ നിയമത്തിലെ വകുപ്പ് 29 എ(9)



അനുസരിച്ച് തങ്ങളുടെ പേര്, മേൽവിലാസം, ഭാരവാഹികൾ, മറ്റേതെങ്കിലും പ്രധാനപ്പെട്ട വിവരം എന്നിവയിലുണ്ടാകുന്ന ഏതൊരു മാറ്റവും എത്രയും വേഗം കമ്മീഷനെ അറിയിക്കേണ്ടതായിട്ടുണ്ട്. എല്ലാ അംഗീകൃതമല്ലാത്ത രജിസ്റ്റേർഡ് രാഷ്ട്രീയ പാർട്ടികളും വകുപ്പ് 29 എ (6) അനുസരിച്ച് രജിസ്റ്റർ ചെയ്ത് അഞ്ച് വർഷത്തിനുള്ളിൽ തിരഞ്ഞെടുപ്പ് കമ്മീഷൻ നടത്തുന്ന ഏതെങ്കിലും ഒരു തിരഞ്ഞെടുപ്പിൽ മത്സരിച്ചിരിക്കണം എന്ന വ്യവസ്ഥ തങ്ങളുടെ ഭരണഘടനയിൽ ഉൾക്കൊള്ളിക്കേണ്ടതായിട്ടുണ്ട്. അംഗീകൃതമല്ലാത്ത രജിസ്റ്റേർഡ് രാഷ്ട്രീയ പാർട്ടികൾ നിർബന്ധമായും ആദായ നികുതി ഇളവ് ലഭിക്കുന്നതിലേയ്ക്കായി തങ്ങളുടെ ആഡിറ്റ് ചെയ്ത വാർഷിക കണക്കുകൾ അതത് സംസ്ഥാനത്തെ ചീഫ് ഇലക്ടറൽ ഓഫീസർക്ക് സമർപ്പണം. കൂടാതെ രാഷ്ട്രീയ പാർട്ടികൾ തിരഞ്ഞെടുപ്പിൽ മത്സരിച്ച് കഴിഞ്ഞാൽ നിയമസഭാ തിരഞ്ഞെടുപ്പാണെങ്കിൽ 75 ദിവസത്തിനുള്ളിലും ലോക് സഭാ തിരഞ്ഞെടുപ്പാണെങ്കിൽ 90 ദിവസങ്ങൾക്കുള്ളിലും തിരഞ്ഞെടുപ്പ് ചെലവ് കണക്ക് സമർപ്പിക്കേണ്ടതാണ്.

തിരഞ്ഞെടുപ്പ് കമ്മീഷന്റെ നിരീക്ഷണത്തിൽ രാജ്യത്തുള്ള 2796 അംഗീകൃതമല്ലാത്ത രജിസ്റ്റേർഡ് രാഷ്ട്രീയ പാർട്ടികളുള്ളതിൽ ഭൂരിഭാഗവും തിരഞ്ഞെടുപ്പ് പ്രക്രിയയിൽ പങ്കെടുക്കുകയോ മുകളിൽ പറഞ്ഞിട്ടുള്ള നിബന്ധനകൾ പാലിക്കുകയോ ചെയ്യുന്നില്ല. 2019 വർഷത്തിൽ ആകെയുള്ള 2354 അംഗീകൃതമല്ലാത്ത രജിസ്റ്റേർഡ് രാഷ്ട്രീയ പാർട്ടികളുള്ളതിൽ 92% പാർട്ടികളും അവരുടെ കോൺഡ്രിബ്യൂഷൻ റിപ്പോർട്ട് സമർപ്പിച്ചിട്ടില്ല. 1951-ലെ ജനപ്രാതിനിധ്യ നിയമത്തിലെ വകുപ്പ് 29 എ(9) പ്രകാരം രാഷ്ട്രീയ പാർട്ടികൾ മേൽവിലാസത്തിലുണ്ടാകുന്ന ഏതൊരു മാറ്റവും തിരഞ്ഞെടുപ്പ് കമ്മീഷനെ അറിയിക്കേണ്ടതായിട്ടുണ്ട്. എന്നാൽ രാജ്യത്തെ 87 അംഗീകൃതമല്ലാത്ത രജിസ്റ്റേർഡ് രാഷ്ട്രീയ പാർട്ടികൾ ഇത് പാലിച്ചിട്ടുള്ളതായി കാണുന്നില്ല. സംസ്ഥാനത്ത് 2017-18, 2018-19 വർഷങ്ങളിലെ ഓഡിറ്റ് ചെയ്ത വാർഷിക കണക്കുകൾ 3 പാർട്ടികൾ വീതവും 2019-20 വർഷത്തേക്ക് 6 പാർട്ടികളും മാത്രമാണ് ഈ ഓഫീസിൽ സമർപ്പിച്ചിട്ടുള്ളത്. 2019-ൽ ലോക് സഭയിലേയ്ക്ക് നടന്ന പൊതു തിരഞ്ഞെടുപ്പിൽ 5 അംഗീകൃതമല്ലാത്ത രജിസ്റ്റേർഡ് രാഷ്ട്രീയ പാർട്ടികൾ മാത്രമാണ് മത്സരിച്ചത്. അതിൽ ആരും തന്നെ തിരഞ്ഞെടുപ്പ് ചെലവ് കണക്ക് (Election Expenditure Statement) സമർപ്പിച്ചിട്ടില്ല. 2021-ലെ കേരള നിയമസഭയിലേയ്ക്ക് നടന്ന തിരഞ്ഞെടുപ്പിൽ 17 അംഗീകൃതമല്ലാത്ത രജിസ്റ്റേർഡ് രാഷ്ട്രീയ പാർട്ടികൾ മത്സരിച്ചിരുന്നവെങ്കിലും ഒരു പാർട്ടി മാത്രമാണ് തിരഞ്ഞെടുപ്പ് ചെലവ് കണക്ക് സമർപ്പിച്ചിട്ടുള്ളത്.

3

ഇന്ത്യൻ തിരഞ്ഞെടുപ്പ് കമ്മീഷൻ ഈ വിഷയവുമായി പുറപ്പെടുവിച്ച ഉത്തരവിന്റെ പകർപ്പ് ഇതോടൊപ്പം ഉള്ളടക്കം ചെയ്യുന്നു. ഉത്തരവും ഇതു സംബന്ധിച്ചുള്ള പത്രക്കുറിപ്പും ഇന്ത്യൻ



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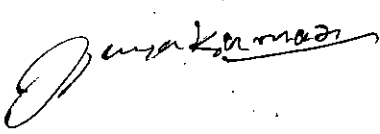
തിരഞ്ഞെടുപ്പ് കമ്മീഷന്റെയും മുഖ്യ തിരഞ്ഞെടുപ്പ് ഓഫീസറുടെയും  
([http://ceo.kerala.gov.in/pdf/govt\\_orders/RUPPs.pdf](http://ceo.kerala.gov.in/pdf/govt_orders/RUPPs.pdf)) വെബ് സൈറ്റുകളിലും ലഭ്യമാണ്.

മേൽ സാഹചര്യത്തിൽ അനുബന്ധം എ  
([http://ceo.kerala.gov.in/pdf/govt\\_orders/contribution.pdf](http://ceo.kerala.gov.in/pdf/govt_orders/contribution.pdf)) പ്രകാരം 2017-18, 2018-19, 2019-20  
വർഷങ്ങളിൽ കോൺട്രിബ്യൂഷൻ റിപ്പോർട്ട്, ഓഡിറ്റ് ചെയ്ത വാർഷിക കണക്കുകൾ (Annual  
Audited Account), 2019, 2021 വർഷങ്ങളിൽ നടന്ന പൊതുതിരഞ്ഞെടുപ്പുമായി ബന്ധപ്പെട്ടുള്ള  
തിരഞ്ഞെടുപ്പ് ചെലവ് കണക്കുകൾ (Election Expenditure Statement) എന്നിവ  
സമർപ്പിക്കാത്ത അംഗീകൃതമല്ലാത്ത രജിസ്റ്റേർഡ് രാഷ്ട്രീയ പാർട്ടികൾ, കമ്മീഷൻ ഉത്തരവ്  
പുറപ്പെടുവിച്ച തീയതി മുതൽ 30 ദിവസത്തിനകം തിരഞ്ഞെടുപ്പ് കമ്മീഷൻ നിഷ്കർഷിച്ചിട്ടുള്ള  
പ്രകാരം നിയമപരമായി സമർപ്പിക്കേണ്ട രേഖകൾ സമർപ്പിക്കേണ്ടതാണ്. അല്ലാത്ത പക്ഷം  
1968-ലെ സിംബൽസ് ഓർഡർ പ്രകാരം ചീഫ് അനുവദിക്കുന്നത് ഉൾപ്പെടെയുള്ള  
ആനുകൂല്യങ്ങൾക്ക് അർഹത നഷ്ടപ്പെടുന്നതാണ്.

നേരിട്ടുള്ള പരിശോധനയിൽ നിലവിലില്ലായെന്ന് കമ്മീഷൻ ബോധ്യപ്പെട്ട 87  
അംഗീകൃതമല്ലാത്ത രജിസ്റ്റേർഡ് രാഷ്ട്രീയ പാർട്ടികൾ നിലനിൽപ്പ് തെളിയിക്കുന്നതിനായി  
കമ്മീഷൻ അനുശാസിച്ചിട്ടുള്ള രേഖകൾ സഹിതം ഉത്തരവ് പുറപ്പെടുവിച്ച തീയതി മുതൽ 30  
ദിവസത്തിനകം തിരഞ്ഞെടുപ്പ് കമ്മീഷനെയോ ബന്ധപ്പെട്ട സംസ്ഥാനത്തെ മുഖ്യ  
തിരഞ്ഞെടുപ്പ് ഓഫീസറെയോ സമർപ്പിക്കേണ്ടതാണ്.

വിശ്വസ്തുതയോടെ,  
സഞ്ജയ് എം കാൾ  
SECRETARY & CHIEF ELECTORAL OFFICER.

അംഗീകാരത്തോടെ  
Signed by Shival R V  
Date: 28-05-2022 16:56:17  
സെക്ഷൻ ഓഫീസർ.



ELECTION COMMISSION OF INDIA  
Nirvachan Sadan, Ashoka Road, New Delhi-110001

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

Dated: 25<sup>th</sup> May, 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.
2. There are 2796 Registered Unrecognised Political Parties (RUPP) as in September 2021 ( <https://eci.gov.in/files/file/13711-list-of-political-parties-symbol-main-notification-dated23092021/>) There were 694 RUPP in 2001. In two decades, the growth in registration of parties has been ~300%. Evidence suggests that there is a spurt in registration before general election of Lok Sabha/Vidhan Sabha.
3. 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 13A 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 there from. 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 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..."*

*J. Chand Kumar*

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 13A of the Income-tax Act. ..."*

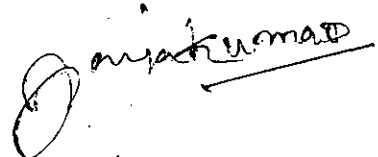
"... 5. *A political party which is not maintaining, audited and authenticated, accounts and has not filed the return of income for the relevant period, cannot, ordinarily, be permitted to say that it has incurred or authorised expenditure in connection with the election of its candidates in terms of Explanation 1 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.

3.

- 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 within 90 days, in case of Lok Sabha elections.
4. The above create 'birth' conditions, which are a combination of mandated and self-acknowledged provisions by the respective party. These conditions assume a legal and moral obligation that all registered parties carry. They also provide a matrix for both self-regulation by a political party itself and, independently by the ECI.
5. The Commission places these reports in public domain by way of placing it on its website, and thus informs the citizens of the country about the affairs of the political parties, who are one of the most important stake holders in the democratic process.
6. The Commission has noted with serious concern that out of the total 2796 RUPPs, a large number is neither taking part in electoral process nor adhering to the 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 clean electoral ecosystem:
- 6.1 87 such RUPPs are not found in existence at their notified addresses as per the field verification reports received from the concerned Chief Electoral Officers.
- 6.2 **Non-Contesting of Elections.** In General Elections 2019, out of total 2354 RUPPs parties at that time, only 623 RUPPs contested elections (details available at <https://eci.gov.in/files/category/1551-general-election-2019-including-vellore-pc/>). **At least ~70% registered unrecognised parties did not contest elections.** Possibility of a large number 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.
- 6.3 **Non-filing of Contribution Report by many RUPP** at all or in time, hence violating statutory provisions. Reported details are as follows:

 Jayakumar

Year	Number of RUPP	Number of RUPPs which have filed on or before due date.	Number of RUPPs which have filed after due date.	Number of RUPPs which have <u>NOT</u> filed their contribution report. (in%)
2017	1983	57	79	1847 (93%)
2018	2143	65	81	1997 (93%)
2019	2354*	60	120	2174 (92%)

\* (<https://eci.gov.in/files/file/9787-amendment-notificaiton-list-of-parties-and-symbols-english-dated-01042019/>)

6.4 Non filing of annual audit accounts by many RUPP at all or in time, hence violating ECI's instructions. Reported details are as follows:

Year	Number of RUPP	Number of RUPPs which have filed on or before due date.	Number of RUPPs which have filed after due date.	Number of RUPPs which have <u>NOT</u> yet filed,
2017	1983	117	111	1755
2018	2143	138	115	1890
2019	2354*	98	200	2056

\* as above

6.5 The reported figures of non-filing of Election Expenditure Statement ,required to be filed within 75 days of completion of General assembly elections, in the five states where elections to Legislative Assembly were recently held, , are as following :

State	No. of RUPPs participated & with HQ in the election going state*	No. of RUPPs submitted Election Expenditure Statement	RUPPs that have not submitted Election Expenditure Statement
Assam	7	Nil	7
West Bengal	15	4	11
Tamil Nadu	75	10	65
Kerala	17	1	16
Puducherry	1	Nil	1

*Prakash Kumar*

Total	115	15	100
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6.6 Further, there have been reports about a few RUPPs about their indulgence in serious financial impropriety such as incriminating documents related to bogus donation receipts, formation of shell entities, bogus and non-genuine purchases, facilitating accommodation entries, etc. It amounts to fraudulent use of privileges and public trust available to them. This necessitates an urgent need to crosscheck the compliance adherence, and legality of the activities of such parties.

6.7 As per data obtained from CBDT, 199 RUPPs claimed Rs 445 Cr exemption in 2018-19. In 2019-20, 219 such parties claimed Rs 608 Cr exemption from Income Tax. 66 RUPPs, which have claimed Rs 385 Cr exemptions in 2019-20, have not submitted contribution reports in Form 24A as mandated under section 29C of the Act. A few RUPPs have claimed income tax exemption even to the tune of Rs 100 to 150 crores each without complying with statutory compliances, including submission of contribution report in Form 24 A under Section 29 C of the R P Act 1951.

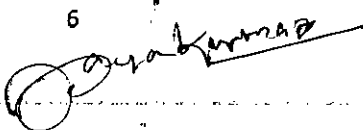
7. **The Commission is cognizant that compliances of the birth conditions**, which are a combination of mandated and self-acknowledged provisions, are sine qua non for maintaining financial discipline, propriety, public accountability, transparency. The compliances work as the building blocks of a transparency 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 Ors, 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]

8. In view of the foregoing, immediate corrective measures are warranted in larger public interest as well as for the purity of electoral democracy. **Therefore, the Commission, in discharge of its mandate** of ensuring just, free, fair & transparent electoral process hereby directs that:

- (1) **There are 87 RUPPs**, whose address of communication, was statutorily required as registration requirement under section 29A(4). Any change in address was required to be communicated to the ECI under section 29A(9), which they have not complied. These RUPPs have been found to be non-existent after a physical verification carried out by the respective Chief Electoral Officers. The names of such non-existent RUPPs shall be deleted from the list

6  


of register of unrecognized registered political parties. 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). The segregated list of such RUPPs shall be sent to respective CEOs and CBDT for requisite action under extant legal framework.

- (2) 87 such RUPPs, as in para 8.1 above, in absence of ensuring remedial measures listed above, render themselves liable to be not entitled to have benefits under the Symbols Order, 1968, including allocation of common symbol.
- (3) As in para 6.6 above, 3 RUPPs which have been reported, prima facie to be involved in serious financial impropriety such as incriminating documents related to bogus donation receipts, formation of shell entities, bogus and non-genuine purchases, facilitating accommodation entries, etc., shall be proceeded against under the extant legal/regulatory regime including entitlement to avail the benefits of Symbols Order, 1968. A reference shall be sent to the Department of Revenue, who have reported misuse, for taking all necessary legal and criminal actions against 3 RUPPs, as appropriate under the extant legal framework.
- (4) As in para 6.7 above, it has been reported that income tax exemptions have been taken to the tune of Rs 445 Cr in 2018-19 by 199 RUPPs and Rs 608 cr in 2019-20 by 219 RUPPs. Of these 66 RUPPs have claimed income tax exemption without submitting contribution reports in Form 24A as mandated under section 29C of the Act.

**Section 29 C of the RP Act, specify that:**

*(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.]*

In view of the fact that there are 2174 RUPPs, which have not submitted contribution reports, the list shall be sent to the Department of Revenue for taking all consequential action as per the RP Act 1951 read with the relevant provisions of the Income Tax Act, 1961 and other statutory/regulatory regime including not granting exemption / withdrawing exemption, if already granted/ examining liability of wrongly claiming exemption as the case may be.

*P. Anil Kumar*



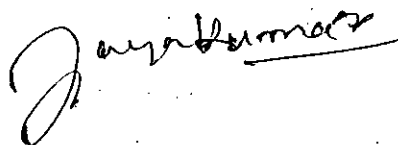
- (5) 2056 RUPPs, which have failed to furnish Annual Audit Account of the concerned financial year, are indicative of gaps in vital financial information including bank account, PAN, authorized signatories pertaining to those RUPPs, statement of assets and liabilities, contributions received, details of donors, expenditure, etc. . Therefore, CEOs shall put the list of such RUPPs on their respective websites and afford an opportunity to such RUPPs to comply with extant legal and regulatory regime within 30 days. Non-compliance may make such RUPPs not entitled to have benefits under the Symbols Order, 1968, including allocation of common symbol.
- (6) 100 RUPPs, which have failed to furnish Election Expenditure Statements after the contest of election(s), have violated the directions of Election Commission. They may approach concerned Chief Electoral Officer with full facts within 30 days of the issue of this direction for remedial action, if any, to avoid any consequential action.
- (7) All Chief Electoral Officers shall put this order on their websites for compliance and for affording an opportunity to anyone aggrieved by above action. Any RUPP aggrieved by any action under point 8.1 to 8.6 may approach concerned Chief Electoral Officer with full facts within 30 days of the issue of this direction with all evidences inter-alia including proof of existence, other legal and regulatory compliances made till now such as submission of year wise annual audited accounts, contribution report, expenditure report , if any, updation of office bearers including authorized signatories for financial transactions (including bank account) and operations under the Symbols Order 1968, etc.

By Order



(K.N. Bhar)

Sr Principal Secretary



**Status of Filing of the Contribution Reports, the Audited Annual Accounts and the Election Expenditure Statements by unrecognized Political Parties with the CEO , Kerala.**

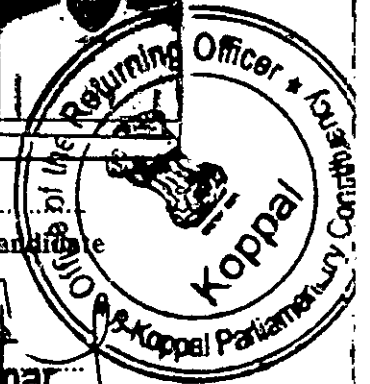
Sl. No.	Name of Un-recognized Political Party	Contribution Reports			Audited Annual Accounts			Election Expenditure Statements	
		2017-18	2018-19	2019-20	2017-18	2018-19	2019-20	GE to LS, 2019	GE to KLA, 2021
1	Akhila Kerala Trinamool Party	No	No	No	No	No	No		
2	All India Federal Bloc	No	No	No	No	No	No		
3	Anna Democratic Human Rights Movement Party of India * Date of Reg: 05.07.2020	No	No	No	No	No	Yes		Contested Not submitted
4	Bharath Dharma Jana Sena	No	No	No	No	No	No	Contested Not submitted	Contested Not submitted
5	Bharathiya Jana Shabdth	No	No	No	No	No	No		
6	Bharatiya Development Party	No	No	No	No	No	No		
7	Communist Marxist Party Kerala State Committee	No	No	No	No	No	No		Contested Not submitted
8	Congress (Secular)	No	No	No	No	No	No		Contested Not submitted

D. Anand Kumar



CANDIDATE'S IDENTITY CARD

Mrs. ~~Smt~~ **Comsade B. Basavalingappa** is  
contesting candidate for Election to the **Lok Sabha** from  
the **8-Koppal P.C.** Constituency, and is sponsored by  
the **Marxist-Leninist Party of India** Party.  
**(22nd 6/19)**



Signature of the Candidate  
Attested by

Place: **Koppal**  
Date: **9/9/2019**

**P. Sunil Kumar**  
Returning Officer

Note. If the Candidate is sponsored by a political party recognised the name of the party should be entered. Otherwise the last line should be entered.  
**8-Koppal Parliamentary Constituency**  
**Koppal**

CANDIDATE'S IDENTITY CARD

Shri/Sri / **Comrade B Basavalingappa** is  
a contesting candidate for Election to the **Lok Sabha** from  
the **S. Koppal P.C.** Constituency and is sponsored by  
the **Marxist-Leninist Party of India** Party.  
**(C.P.I. (M))**



Signature of the Candidate  
Attested by

Place: **Koppal**  
Date: **9/9/2019**

**P. Sunil Kumar**  
Returning Officer

Note: If the Candidate is sponsored by a political party recognised the name of the party should be entered. Otherwise the last line of **S. Koppal Parliamentary Constituency**  
**Koppal**



**BALAN & Co.**  
**Chartered Accountants**

39/181 D, Anantha, Mahakavi G Road, Karikkamuri, Kochi - 682 011  
Phone : 0484 2360663, 2360773, 8078040546  
e-mail : balanandcokochi@gmail.com  
www.balanandcompany.com

15  
CA A. Mohanan  
CA C.S. Rajeev  
CA P. Unnikrishnan  
CA Joyal George

**INDEPENDENT AUDITOR'S REPORT**

To,  
The General Secretary,  
Marxist Leninist Party of India (Red Flag)  
2<sup>nd</sup> Floor, Aroma Building, Pudukkad P O, Thrissur, Kerala.

We have audited the accompanying financial statements of M/s. Marxist Leninist Party of India (Red Flag), which comprise the Balance Sheet as at March 31<sup>st</sup> 2018 and Income and Expenditure statement for the year ended 31<sup>st</sup> March 2018 and a summary of significant accounting policies and other explanatory information on that date which are in agreement with the books of account maintained by the said Party.

**Management's Responsibility for the Financial Statements**

The Party's management is responsible for the preparation and presentation of the financial statements that give a true and fair view of financial position of the party in accordance with the accounting principles generally accepted in India, including the applicable Accounting Standards. This responsibility also includes maintenance of adequate accounting records for safeguarding the assets of the party and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgements and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of accounting records, relevant to the preparation and presentation of financial statements that give a true and fair view and are free from material misstatement whether due to fraud or error.

**Auditor's Responsibility**

Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with the standards on auditing issued by the Institute of Chartered Accountants of India. Those Standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedure selected depends upon the auditor's judgement, including the assessment of the risk or material misstatement of the financial statements, whether due to error or fraud.

In making those risk assessments, the auditor considers internal control relevant to the party's preparation of the financial statements that give a true and fair view in order to design audit



**Marxist Leninist Party of India (Red Flag)**  
**Door no- 828, Aroma Building, Thrissur, kerala- 680301**

**Balance Sheet as at 31-03-2018**

Sources of Fund	Schedule	For the period ended 31-03-2018
Corpus Fund		-
General Fund	1	(31,258.00)
Earmarked Fund		-
Reserves		-
Loans/ Borrowings		
Secured		-
Unsecured		-
Current Liabilities and Provisions		47,758.00
<b>Total</b>		<b>16,500.00</b>
<b>Application of Funds</b>		
Fixed Asset		
Tangible Assets		-
Intangible Assets		-
Capital Work-in-progress		-
Investments		
Long Term		-
Current Investments		-
Current Assets		1,500.00
Loans, Advances and Deposits		15,000.00
<b>Total</b>		<b>16,500.00</b>
Significant Accounting Policies Notes on Accounts	A B (1-2)	

For, Marxist Leninist Party of India  
(Red Flag)

Assistant Secretary

**P C UNNICHEKKAN**  
Assistant Secretary

Thrissur-61  
23.06.2022



As per our report of even date  
attached

For, Balan & Co  
Chartered Accountants

Joyal George

Joyal George  
Partner (M No. 228702)  
Firm Reg. No. 340S

UDIN : 22228702AL0DDW3654  
Kochi-11  
23.06.2022



**Marxist Leninist Party of India (Red Flag)**  
**Door no- 828, Aroma Building, Thrissur, kerala- 680301**

**Income and Expenditure for the year ended 31-03-2018**

Income	Schedule	For the period ended 31-03-2018
Fee and Subscriptions		1,030.00
Grand/ Donations/ Contributions		14,525.00
Collection by issuing Coupons/ Sale of Publications		-
Other Income		-
<b>Total (A)</b>		<b>15,555.00</b>
<b>Expenditure</b>		
Election Expenditure		-
Employee Costs		-
Administrative and General Expenses	2	56,548.00
Finance Costs, Depreciation and Amortisation Expenses		-
Other Expenses		265.00
<b>Total (B)</b>		<b>56,813.00</b>
<b>Balance being excess of Income over Expenditure (A-B)</b>		<b>(41,258.00)</b>
Transfers to/ from reserves		-
<b>Balance Being Surplus (Deficit) Carried to General Fund</b>		<b>(41,258.00)</b>
Significant Accounting Policies	A	
Notes on Accounts	B (1-2)	

For, Marxist Leninist Party of India (Red Flag)

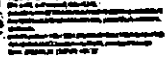
Assistant Secretary 

**P C UNNIKHEKKAN**  
Assistant Secretary

Thrissur-61  
23.06.2022



As per our report of even date attached

For, Balan & Co  
Chartered Accountants  
Joyal George   
Joyal George  
Partner (M No. 228702)  
Firm Reg. No. 340S

UDIN : 22228702ALODDW3654  
Kochi-11  
23.06.2022

**NOTE - A****Background of the Party**

Marxist Leninist Party of India Red Flag is a political party registered under the Representation of the People Act, 1951 with effect from 21<sup>st</sup> March , 2013

**SIGNIFICANT ACCOUNTING POLICIES****1. Accounting Convention**

The Financial Statements are prepared in accordance with the generally accepted accounting principles in India and in compliance with the accounting standards and Guidance Note issued by the Institute of Chartered Accountants of India to the extent applicable. The financial statements have been prepared under historical cost convention on accrual basis of accounting. The accounting policies have been consistently applied by the party and are consistent with those used in the previous year.

**2. Use of Estimates**

The preparation of financial statement in conformity with generally accepted accounting principles required management to make estimates and assumptions that affects the reported amount of asset and liabilities and disclosures at the date of the financial statements. Although these estimates are based upon management's best knowledge of current events and action, actual results could differ from these estimates.

**3. Accounting of Income.**

The party recognises its receipts from voluntary donations whether general or specific on receipt basis while all income/expenditure are recognised on accrual basis.

**4. Fixed Assets**

Fixed Assets are stated at their cost of acquisition less depreciation. Cost of acquisition of fixed assets including freight, duties, taxes and all incidental expenses relating to the acquisition. Assets acquired during the year costing Rs.5,000/- are not treated as assets and expense out during the year.

**5. Depreciation/Amortization**

Depreciation is provided on the written down value method over the estimated useful life of the assets as per rate of depreciation provided by Income Tax Act.

**6. Investments**

Investments have been classified into current investments and are carried in the financial statements at the lower of cost and fair value determined either on an



individual investment basis or by category or investment but not on an overall (or Global) basis. Investment Classified Long term investments are carried at cost in the Balance Sheet. However, provision for diminution shall be made to recognize a decline, other than temporary, in the value of investment, such reduction being determined and made for each investment individually.

#### 7. Provisions

A Provision is recognised when the party has present obligation as a result of past event, it is probable that an outflow of resources embodying economic benefit will be required to settle the obligation, in respect of which a reliable estimate can be made. Provisions are not discounted to its present value and are determined based on the best estimates required to settle the obligation at the balance sheet date. These are viewed at each balance sheet dated and are adjusted to reflect the current best estimates.



**B. Notes Forming Part of Financial Statements****Schedule -1 General Fund**

Particulars	Amount
Capital Fund	10,000.00
Excess of Income over Expenditure	(41,258.00)
<b>Total</b>	<b>(31,258.00)</b>

**Schedule -2 Administrative and General Expenses**

Particulars	Amount
Registration Expense	15,000.00
Affidavit Charges	11,950.00
Travelling Expense	27,148.00
Telephone Expenses	2,450.00
<b>Total</b>	<b>56,548.00</b>





## **BALAN & Co.**

### **Chartered Accountants**

39/181 D, Anantha, Mahakavi G Road, Karikkamuri, Kochi - 682 011  
 Phone : 0484 2360663, 2360773, 8078040546  
 e-mail : balanandcokochi@gmail.com  
 www.balanandcompany.com

CA A. Mohanan  
 CA C.S. Rajeev  
 CA P. Unnikrishnan  
 CA Joyal George

### **INDEPENDENT AUDITOR'S REPORT**

To,  
 The General Secretary,  
 Marxist Leninist Party of India (Red Flag)  
 2<sup>nd</sup> Floor, Aroma Building, Pudukkad P O, Thrissur, Kerala.

We have audited the accompanying financial statements of M/s. Marxist Leninist Party of India (Red Flag), which comprise the Balance Sheet as at March 31<sup>st</sup> 2019 and Income and Expenditure statement for the year ended 31<sup>st</sup> March 2019 and a summary of significant accounting policies and other explanatory information on that date which are in agreement with the books of account maintained by the said Party.

#### **Management's Responsibility for the Financial Statements**

The Party's management is responsible for the preparation and presentation of the financial statements that give a true and fair view of financial position of the party in accordance with the accounting principles generally accepted in India, including the applicable Accounting Standards. This responsibility also includes maintenance of adequate accounting records for safeguarding the assets of the party and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgements and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of accounting records, relevant to the preparation and presentation of financial statements that give a true and fair view and are free from material misstatement whether due to fraud or error.

#### **Auditor's Responsibility**

Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with the standards on auditing issued by the Institute of Chartered Accountants of India. Those Standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedure selected depends upon the auditor's judgement, including the assessment of the risk or material misstatement of the financial statements, whether due to error or fraud.

In making those risk assessments, the auditor considers internal control relevant to the party's preparation of the financial statements that give a true and fair view in order to design audit

procedure that are appropriate in the in the circumstances but not for the purpose of expressing an opinion on whether the Party in place an adequate internal financial control system over financial reporting and operating effectiveness of such controls. An audit also includes evaluating the appropriateness of accounting policies used and reasonableness of the accounting estimates made by the Party's Management as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidences we have obtained is sufficient and appropriate to provide a basis for our audit opinion on financial statement.

### Opinion

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements prepared on accrual basis, give the information required by the Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India of the state affairs of the Party as at 31<sup>st</sup> March 2019 and its Income and Expenditure for the year ended 31<sup>st</sup> March, 2019.

### Report on Other Legal and Regulatory Requirements.

Further, we report that :

- (i) We have obtained all the information and explanation, which to the best of our knowledge and belief were necessary for the purpose of our audit;
- (ii) In our opinion, proper books of account have been kept by the Party so far as appears from our examination of those books.
- (iii) The Balance Sheet, Income and Expenditure Account dealt with by this report are in agreement with the books of account and have been prepared on accrual basis.
- (iv) In our opinion and to the best of our information and according to the explanations given to us, the Balance Sheet, Income and Expenditure Accounts are in conformity with the accounting principles generally accepted in India.

For Balan and Co  
Chartered Accountants

Joyal  
George

Joyal George  
Partner (M No. 228702)  
Firm Reg. No. 340S

UDIN :22228702ALOMQS8256

Place : Ernakulam

Date : 23.06.2022




**Marxist Leninist Party of India (Red Flag)**  
**Door no- 828, Aroma Building, Thrissur, kerala- 680301**

**Balance Sheet as at 31-03-2019**

Sources of Fund	Schedule	For the period ended 31-03-2019	For the period ended 31-03-2020	
Corpus Fund	1	-	-	
General Fund		(33,028.00)	(31,258.00)	
Earmarked Fund		-	-	
Reserves		-	-	
Loans/ Borrowings		-	-	
Secured		-	-	
Unsecured		-	-	
Current Liabilities and Provisions		48,383.00	47,758.00	
<b>Total</b>			<b>15,355.00</b>	<b>16,500.00</b>
<b>Application of Funds</b>				
Fixed Asset				
Tangible Assets		-	-	
Intangible Assets		-	-	
Capital Work-in-progress		-	-	
Investments				
Long Term		-	-	
Current Investments		-	-	
Current Assets		355.00	1,500.00	
Loans, Advances and Deposits		15,000.00	15,000.00	
<b>Total</b>		<b>15,355.00</b>	<b>16,500.00</b>	
Significant Accounting Policies	A			
Notes on Accounts		B (1-2)		

For, Marxist Leninist Party of India (Red Flag)

  
Assistant Secretary

**UNNICHEKKAN**  
Assistant Secretary

As per our report of even date attached

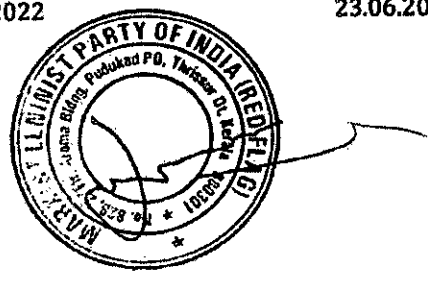
For, Balan & Co  
Chartered Accountants

**Joyal George**  
Chartered Accountant  
The Institute of Cost Accountants of India  
The Institute of Taxation Practitioners  
The Institute of Financial Management  
The Institute of Bankers  
The Institute of Actuaries  
The Institute of Actuaries  
The Institute of Actuaries  
The Institute of Actuaries  
The Institute of Actuaries  
The Institute of Actuaries

Joyal George  
Partner (M No. 228702)  
Firm Reg. No. 340S

Thrissur-61  
23.06.2022

UDIN : 22228702ALOMQS8256  
Kochi-11  
23.06.2022



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**Marxist Leninist Party of India (Red Flag)**  
**Door no- 828, Aroma Building, Thrissur, kerala- 680301**

**Income and Expenditure for the year ended 31-03-2019**

Income	Schedule	For the Period ended 31-03-2019	For the period ended 31-03-2018
Fee and Subscriptions		1,030.00	1,030.00
Grand/ Donations/ Contributions		4,400.00	14,525.00
Collection by issuing Coupons/ Sale of Publications		-	-
Other Income		-	-
<b>Total (A)</b>		<b>5,430.00</b>	<b>15,555.00</b>
<b>Expenditure</b>			
Election Expenditure		-	-
Employee Costs		-	-
Administrative and General Expenses	2	6,113.00	56,548.00
Finance Costs, Depreciation and Amortisation Expenses		-	-
Other Expenses		1,087.00	265.00
<b>Total (B)</b>		<b>7,200.00</b>	<b>56,813.00</b>
<b>Balance being excess of Income over Expenditure (A-B)</b>		<b>(1,770.00)</b>	<b>(41,258.00)</b>
Transfers to/ from reserves		-	-
<b>Balance Being Surplus (Deficit) Carried to General Fund</b>		<b>(1,770.00)</b>	<b>(41,258.00)</b>
Significant Accounting Policies	A		
Notes on Accounts	B (1-2)		

For, Marxist Leninist Party of India  
(Red Flag)

Assistant Secretary

**P C UNNICHEKKAN**  
Assistant Secretary

As per our report of even date attached  
For, Balan & Co  
Chartered Accountants

Joyal  
George

Chartered Accountants  
Firm No. 228702  
Firm Reg. No. 340S  
Date 23.06.2022

Joyal George

Partner (M No. 228702)

Firm Reg. No. 340S

Thrissur-61  
23.06.2022



UDIN : 22228702ALOMQS8256  
Kochi-11  
23.06.2022



**NOTE - A**

**Background of the Party**

Marxist Leninist Party of India Red Flag is a political party registered under the Representation of the People Act, 1951 with effect from 21<sup>st</sup> March , 2013

**SIGNIFICANT ACCOUNTING POLICIES**

**1. Accounting Convention**

The Financial Statements are prepared in accordance with the generally accepted accounting principles in India and in compliance with the accounting standards and Guidance Note issued by the Institute of Chartered Accountants of India to the extent applicable. The financial statements have been prepared under historical cost convention on accrual basis of accounting. The accounting policies have been consistently applied by the party and are consistent with those used in the previous year.

**2. Use of Estimates**

The preparation of financial statement in conformity with generally accepted accounting principles required management to make estimates and assumptions that affects the reported amount of asset and liabilities and disclosures at the date of the financial statements. Although these estimates are based upon management's best knowledge of current events and action, actual results could differ from these estimates.

**3. Accounting of Income.**

The party recognises its receipts from voluntary donations whether general or specific on receipt basis while all income/expenditure are recognised on accrual basis.

**4. Fixed Assets**

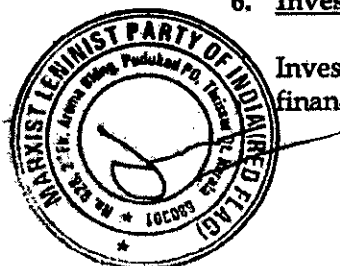
Fixed Assets are stated at their cost of acquisition less depreciation. Cost of acquisition of fixed assets including freight, duties, taxes and all incidental expenses relating to the acquisition. Assets acquired during the year costing Rs.5,000/- are not treated as assets and expense out during the year.

**5. Depreciation/Amortization**

Depreciation is provided on the written down value method over the estimated useful life of the assets as per rate of depreciation provided by Income Tax Act.

**6. Investments**

Investments have been classified into current investments and are carried in the financial statements at the lower of cost and fair value determined either on an



individual investment basis or by category or investment but not on an overall (or Global ) basis. Investment Classified Long term investments are carried at cost in the Balance Sheet. However, provision for diminution shall be made to recognize a decline, other than temporary, in the value of investment, such reduction being determined and made for each investment individually.

7. Provisions

A Provision is recognised when the party has present obligation as a result of past event, it is probable that an outflow of resources embodying economic benefit will be required to settle the obligation, in respect of which a reliable estimate can be made. Provisions are not discounted to its present value and are determined based on the best estimates required to settle the obligation at the balance sheet date. These are viewed at each balance sheet dated and are adjusted to reflect the current best estimates.



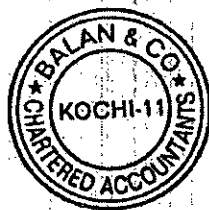
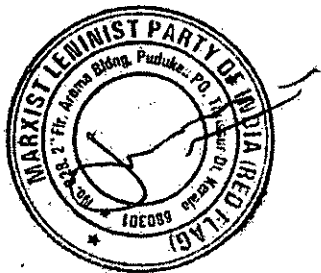
**B. Notes Forming Part of Financial Statements**

**Schedule 1 General Fund**

Particulars	Amount
Capital Fund	(31,258.00)
Excess of Income over Expenditure	(1,770.00)
<b>Total</b>	<b>(33,028.00)</b>

**Schedule 2 Administrative and General Expenses**

Particulars	Amount
Travelling Expense	3,478.00
Telephone Expenses	2,635.00
<b>Total</b>	<b>6,113.00</b>





**BALAN & Co.**  
**Chartered Accountants**

39/181 D, Anantha, Mahakavi G Road, Karikkamuri, Kochi - 682 011  
Phone : 0484 2360663, 2360773, 8078040546  
e-mail : balanandcokochi@gmail.com  
www.balanandcompany.com

29  
CA A. Mohanan  
CA C.S. Rajeev  
CA P. Unnikrishnan  
CA Joyal George

**INDEPENDENT AUDITOR'S REPORT**

To,  
The General Secretary,  
Marxist Leninist Party of India (Red Flag)  
2<sup>nd</sup> Floor, Aroma Building, Pudukkad P O, Thrissur, Kerala.

We have audited the accompanying financial statements of M/s. Marxist Leninist Party of India (Red Flag), which comprise the Balance Sheet as at March 31<sup>st</sup> 2020 and Income and Expenditure statement for the year ended 31<sup>st</sup> March 2020 and a summary of significant accounting policies and other explanatory information on that date which are in agreement with the books of account maintained by the said Party.

**Management's Responsibility for the Financial Statements**

The Party's management is responsible for the preparation and presentation of the financial statements that give a true and fair view of financial position of the party in accordance with the accounting principles generally accepted in India, including the applicable Accounting Standards. This responsibility also includes maintenance of adequate accounting records for safeguarding the assets of the party and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgements and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of accounting records, relevant to the preparation and presentation of financial statements that give a true and fair view and are free from material misstatement whether due to fraud or error.

**Auditor's Responsibility**

Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with the standards on auditing issued by the Institute of Chartered Accountants of India. Those Standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedure selected depends upon the auditor's judgement, including the assessment of the risk or material misstatement of the financial statements, whether due to error or fraud.

In making those risk assessments, the auditor considers internal control relevant to the party's preparation of the financial statements that give a true and fair view in order to design audit

procedure that are appropriate in the in the circumstances but not for the purpose of expressing an opinion on whether the Party in place an adequate internal financial control system over financial reporting and operating effectiveness of such controls. An audit also includes evaluating the appropriateness of accounting policies used and reasonableness of the accounting estimates made by the Party's Management as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidences we have obtained is sufficient and appropriate to provide a basis for our audit opinion on financial statement.

**Opinion**

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements prepared on accrual basis, give the information required by the Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India of the state affairs of the Party as at 31<sup>st</sup> March 2020 and its Income and Expenditure for the year ended 31<sup>st</sup> March, 2020.

**Report on Other Legal and Regulatory Requirements.**

Further, we report that :

- (i) We have obtained all the information and explanation, which to the best of our knowledge and belief were necessary for the purpose of our audit;
- (ii) In our opinion, proper books of account have been kept by the Party so far as appears from our examination of those books.
- (iii) The Balance Sheet, Income and Expenditure Account dealt with by this report are in agreement with the books of account and have been prepared on accrual basis.
- (iv) In our opinion and to the best of our information and according to the explanations given to us, the Balance Sheet, Income and Expenditure Accounts are in conformity with the accounting principles generally accepted in India.

For Balan and Co  
Chartered Accountants  
**Joyal George**  
Joyal George  
Partner (M No. 228702)  
Firm Reg. No. 340S

Chartered Accountants  
The Institute of Cost Accountants of India  
The Institute of Taxation Accountants of India  
The Institute of Financial Accountants of India  
The Institute of Bank Accountants of India  
The Institute of Insurance Accountants of India  
The Institute of Management Accountants of India  
The Institute of Public Accountants of India  
The Institute of Social Accountants of India  
The Institute of Technical Accountants of India  
The Institute of Valuers of India



UDIN :22228702ALONCA3690  
Place : Ernakulam  
Date : 23.06.2022



**Marxist Leninist Party of India (Red Flag)**  
**Door no- 828, Aroma Building, Thrissur, kerala- 680301**

**Income and Expenditure for the year ended 31-03-2020**

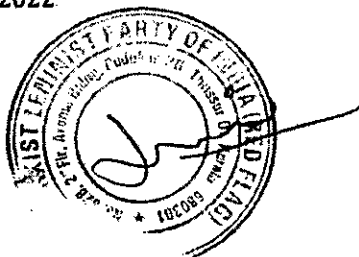
Income	Schedule	For the period ended 31-03-2020	For the period ended 31-03-2019
Fee and Subscriptions		1,030.00	1,030.00
Grand/ Donations/ Contributions		7,250.00	4,400.00
Collection by issuing Coupons/ Sale of Publications		-	-
Other Income		-	-
<b>Total (A)</b>		<b>8,280.00</b>	<b>5,430.00</b>
<b>Expenditure</b>			
Election Expenditure		-	-
Employee Costs		-	-
Administrative and General Expenses	2	10,355.00	6,113.00
Finance Costs, Depreciation and Amortisation Expenses		-	-
Other Expenses		402.00	1,087.00
<b>Total (B)</b>		<b>10,757.00</b>	<b>7,200.00</b>
<b>Balance being excess of Income over Expenditure (A-B)</b>		<b>(2,477.00)</b>	<b>(1,770.00)</b>
Transfers to/ from reserves		-	-
<b>Balance Being Surplus (Deficit) Carried to General Fund</b>		<b>(2,477.00)</b>	<b>(1,770.00)</b>
Significant Accounting Policies	A		
Notes on Accounts	B (1-2)		

For, Marxist Leninist Party of India (Red Flag)

  
 Assistant Secretary

**P C UNNICHEKKAN**  
 Assistant Secretary

Thrissur-61  
 23.06.2022



As per our report of even date attached

For, Balan & Co  
 Chartered Accountants  
**Joyal George**  
Digitaly signed by Joyal George  
 DN: cn=Joyal George, ou=CA, o=Joyal George, email=joyal@joal.com, serial=1, c=IN  
 Date: 2022.06.23 15:26:21 +05'30'

**Joyal George**  
 Partner (M No. 228702)  
 Firm Reg. No. 340S

UDIN : 22228702ALONCA3690  
 Kochi-11  
 23.06.2022

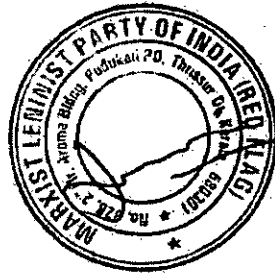




individual investment basis or by category or investment but not on an overall (or Global) basis. Investment Classified Long term investments are carried at cost in the Balance Sheet. However, provision for diminution shall be made to recognize a decline, other than temporary, in the value of investment, such reduction being determined and made for each investment individually.

#### 7. Provisions

A Provision is recognised when the party has present obligation as a result of past event, it is probable that an outflow of resources embodying economic benefit will be required to settle the obligation, in respect of which a reliable estimate can be made. Provisions are not discounted to its present value and are determined based on the best estimates required to settle the obligation at the balance sheet date. These are viewed at each balance sheet dated and are adjusted to reflect the current best estimates.

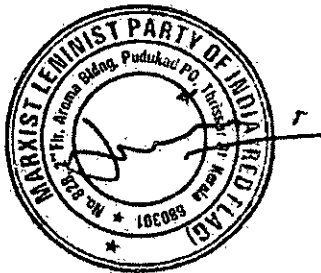


**B. Notes Forming Part of Financial Statements****Schedule 1 General Fund**

Particulars	Amount
Capital Fund	(33,028.00)
Excess of Income over Expenditure	(2,477.00)
<b>Total</b>	<b>(35,505.00)</b>

**Schedule 2 Administrative and General Expenses**

Particulars	Amount
Printing and Stationery	1,505.00
Travelling Expense	5,683.00
Telephone Expenses	3,167.00
<b>Total</b>	<b>10,355.00</b>





**BALAN & Co.**  
**Chartered Accountants**

39/181 D, Anantha, Mahakavi G Road, Karikkamuri, Kochi - 682 011  
Phone : 0484 2360663, 2360773, 8078040546  
e-mail : balanandcokochi@gmail.com  
www.balanandcompany.com

36

CA A. Mohanan  
CA C.S. Rajeev  
CA P. Unnikrishnan  
CA Joyal George

**INDEPENDENT AUDITOR'S REPORT**

To,  
The General Secretary,  
Marxist Leninist Party of India (Red Flag)  
2<sup>nd</sup> Floor, Aroma Building, Pudukkad P O, Thrissur, Kerala.

We have audited the accompanying financial statements of M/s. . Marxist Leninist Party of India (Red Flag), which comprise the Balance Sheet as at March 31<sup>st</sup> 2021 and Income and Expenditure statement for the year ended 31<sup>st</sup> March 2021 and a summary of significant accounting policies and other explanatory information on that date which are in agreement with the books of account maintained by the said Party.

**Management's Responsibility for the Financial Statements**

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**Auditor's Responsibility**

Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with the standards on auditing issued by the Institute of Chartered Accountants of India. Those Standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

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In making those risk assessments, the auditor considers internal control relevant to the party's preparation of the financial statements that give a true and fair view in order to design audit procedure that are appropriate in the in the circumstances but not for the purpose of

expressing an opinion on whether the Party in place an adequate internal financial control system over financial reporting and operating effectiveness of such controls. An audit also includes evaluating the appropriateness of accounting policies used and reasonableness of the accounting estimates made by the Party's Management as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidences we have obtained is sufficient and appropriate to provide a basis for our audit opinion on financial statement.

### Opinion

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements prepared on accrual basis, give the information required by the Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India of the state affairs of the Party as at 31<sup>st</sup> March 2021 and its Income and Expenditure for the year ended 31<sup>st</sup> March, 2021.

### Report on Other Legal and Regulatory Requirements.

Further, we report that :

- (i) We have obtained all the information and explanation, which to the best of our knowledge and belief were necessary for the purpose of our audit;
- (ii) In our opinion, proper books of account have been kept by the Party so far as appears from our examination of those books.
- (iii) The Balance Sheet, Income and Expenditure Account dealt with by this report are in agreement with the books of account and have been prepared on accrual basis.
- (iv) In our opinion and to the best of our information and according to the explanations given to us, the Balance Sheet, Income and Expenditure Accounts are in conformity with the accounting principles generally accepted in India.

For Balan and Co  
Chartered Accountants

Joyal  
George

Joyal George  
Partner (M No. 228702)  
Firm Reg. No. 340S

UDIN :22228702ALOKIP9407  
Place : Ernakulam  
Date : 23.06.2022



**Marxist Leninist Party of India (Red Flag)**  
**Door no- 828, Aroma Building, Thrissur, kerala- 680301**

**Balance Sheet as at 31-03-2021**

Sources of Fund	Schedule	For the period ended 31-03-2021	For the period ended 31-03-2020	
Corpus Fund	1	-	-	
General Fund		(43,613.00)	(35,505.00)	
Earmarked Fund		-	-	
Reserves		-	-	
Loans/ Borrowings		-	-	
Secured		-	-	
Unsecured		-	-	
Current Liabilities and Provisions		61,158.00	52,157.00	
<b>Total</b>			<b>17,545.00</b>	<b>16,652.00</b>
<b>Application of Funds</b>				
Fixed Asset				
Tangible Assets		-	-	
Intangible Assets		-	-	
Capital Work-in-progress		-	-	
Investments				
Long Term		-	-	
Current Investments		-	-	
Current Assets		2,545.00	1,652.00	
Loans, Advances and Deposits		15,000.00	15,000.00	
<b>Total</b>		<b>17,545.00</b>	<b>16,652.00</b>	
Significant Accounting Policies Notes on Accounts	A B (1-2)			

For, Marxist Leninist Party of  
India (Red Flag)

Assistant Secretary

**P C UNNICHEKKAN**  
Assistant Secretary

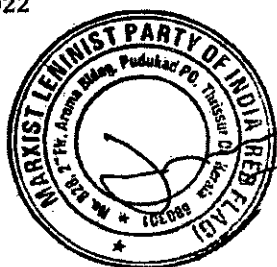
As per our report of even date attached  
For, Balan & Co  
Chartered Accountants

Joyal  
George

Joyal George  
Partner (M No. 228702)  
Firm Reg. No. 340S

UDIN : 22228702ALOKIF9407  
Kochi-11  
23.06.2022

Thrissur-61  
23.06.2022



**Marxist Leninist Party of India (Red Flag)**  
**Door no- 828, Aroma Building, Thrissur, kerala- 680301**

**Income and Expenditure for the year ended 31-03-2021**

Income	Schedule	For the period ended 31-03-2021	For the period ended 31-03-2020
Fee and Subscriptions		1,030.00	1,030.00
Grand/ Donations/ Contributions		850.00	7,250.00
Collection by issuing Coupons/ Sale of Publications		-	-
Other Income		-	-
<b>Total (A)</b>		<b>1,880.00</b>	<b>8,280.00</b>
<b>Expenditure</b>			
Election Expenditure		-	-
Employee Costs		-	-
Administrative and General Expenses	2	9,420.00	10,355.00
Finance Costs, Depreciation and Amortisation Expenses		-	-
Other Expenses		568.00	402.00
<b>Total (B)</b>		<b>9,988.00</b>	<b>10,757.00</b>
<b>Balance being excess of Income over Expenditure (A-B)</b>		<b>(8,108.00)</b>	<b>(2,477.00)</b>
Transfers to/ from reserves		-	-
<b>Balance Being Surplus (Deficit) Carried to General Fund</b>		<b>(8,108.00)</b>	<b>(2,477.00)</b>
Significant Accounting Policies	A		
Notes on Accounts	B (1-2)		

**For, Marxist Leninist Party of India (Red Flag)**

*(Signature)*  
 Assistant Secretary

**P C UNNICHEKKAN**  
 Assistant Secretary

**As per our report of even date attached**

For, Balan & Co  
 Chartered Accountants  
**Joyal George**

Joyal George  
 Partner (M No. 228702)  
 Firm Reg. No. 340S

UDIN : 22228702ALOKIF9407  
 Kochi-11  
 23.06.2022

Thrissur-61  
 23.06.2022



**NOTE - A****Background of the Party**

Marxist Leninist Party of India Red Flag is a political party registered under the Representation of the People Act, 1951 with effect from 21<sup>st</sup> March , 2013

**SIGNIFICANT ACCOUNTING POLICIES****1. Accounting Convention**

The Financial Statements are prepared in accordance with the generally accepted accounting principles in India and in compliance with the accounting standards and Guidance Note issued by the Institute of Chartered Accountants of India to the extent applicable. The financial statements have been prepared under historical cost convention on accrual basis of accounting. The accounting policies have been consistently applied by the party and are consistent with those used in the previous year.

**2. Use of Estimates**

The preparation of financial statement in conformity with generally accepted accounting principles required management to make estimates and assumptions that affects the reported amount of asset and liabilities and disclosures at the date of the financial statements. Although these estimates are based upon management's best knowledge of current events and action, actual results could differ from these estimates.

**3. Accounting of Income.**

The party recognises its receipts from voluntary donations whether general or specific on receipt basis while all income/expenditure are recognised on accrual basis.

**4. Fixed Assets**

Fixed Assets are stated at their cost of acquisition less depreciation. Cost of acquisition of fixed assets including freight, duties, taxes and all incidental expenses relating to the acquisition. Assets acquired during the year costing Rs.5,000/- are not treated as assets and expense out during the year.

**5. Depreciation/Amortization**

Depreciation is provided on the written down value method over the estimated useful life of the assets as per rate of depreciation provided by Income Tax Act.

**6. Investments**

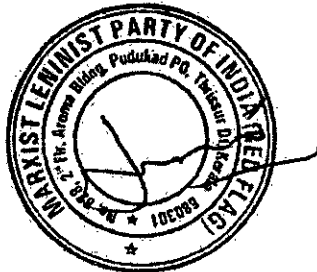
Investments have been classified into current investments and are carried in the financial statements at the lower of cost and fair value determined either on an



individual investment basis or by category or investment but not on an overall (or Global) basis. Investment Classified Long term investments are carried at cost in the Balance Sheet. However, provision for diminution shall be made to recognize a decline, other than temporary, in the value of investment, such reduction being determined and made for each investment individually.

7. Provisions

A Provision is recognised when the party has present obligation as a result of past event, it is probable that an outflow of resources embodying economic benefit will be required to settle the obligation, in respect of which a reliable estimate can be made. Provisions are not discounted to its present value and are determined based on the best estimates required to settle the obligation at the balance sheet date. These are viewed at each balance sheet dated and are adjusted to reflect the current best estimates.





**B. Notes Forming Part of Financial Statements**

**Schedule 1 General Fund**

Particulars	Amount
Capital Fund	(35,505.00)
Excess of Income over Expenditure	(8,108.00)
<b>Total</b>	<b>(43,613.00)</b>

**Schedule 2 Administrative and General Expenses**

Particulars	Amount
Printing and Stationery	2,547.00
Travelling Expense	3,574.00
Telephone Expenses	3,299.00
<b>Total</b>	<b>9,420.00</b>





# BALAN & Co.

Chartered Accountants

39/181 D, Anantha, Mahakavi G Road, Karikkamuri, Kochi - 682 011

Phone : 0484 2360663, 2360773, 8078040546

e-mail : balanandcokochi@gmail.com

www.balanandcompany.com

1/3

CA A. Mohanan  
CA C.S. Rajeev  
CA P. Unnikrishnan  
CA Joyal George

## INDEPENDENT AUDITOR'S REPORT

To,  
The General Secretary,  
Marxist Leninist Party of India (Red Flag)  
2nd Floor, Aroma Building, Pudukkad P O, Thrissur, Kerala.

We have audited the accompanying financial statements of M/s. Marxist Leninist Party of India (Red Flag), which comprise the Balance Sheet as at March 31<sup>st</sup> 2022 and Income and Expenditure statement for the year ended 31<sup>st</sup> March 2022 and a summary of significant accounting policies and other explanatory information on that date which are in agreement with the books of account maintained by the said Party.

### Management's Responsibility for the Financial Statements

The Party's management is responsible for the preparation and presentation of the financial statements that give a true and fair view of financial position of the party in accordance with the accounting principles generally accepted in India, including the applicable Accounting Standards. This responsibility also includes maintenance of adequate accounting records for safeguarding the assets of the party and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgements and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of accounting records, relevant to the preparation and presentation of financial statements that give a true and fair view and are free from material misstatement whether due to fraud or error.

### Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with the standards on auditing issued by the Institute of Chartered Accountants of India. Those Standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedure selected depends upon the auditor's judgement, including the assessment of the risk or material misstatement of the financial statements, whether due to error or fraud.

In making those risk assessments, the auditor considers internal control relevant to the party's preparation of the financial statements that give a true and fair view in order to design audit



**Marxist Leninist Party of India (Red Flag)**  
**Door no- 828, Aroma Building, Thrissur, kerala- 680301**

**Balance Sheet as at 31-03-2022**

Sources of Fund	Schedule	For the period ended 31-03-2022	For the period ended 31-03-2021	
Corpus Fund	1	-	-	
General Fund		(41,112.00)	(43,613.00)	
Earmarked Fund		-	-	
Reserves		-	-	
Loans/ Borrowings		-	-	
Secured		-	-	
Unsecured		-	-	
Current Liabilities and Provisions		58,657.00	61,158.00	
<b>Total</b>			<b>17,545.00</b>	<b>17,545.00</b>
<b>Application of Funds</b>				
Fixed Asset				
Tangible Assets		-	-	
Intangible Assets		-	-	
Capital Work-in-progress		-	-	
Investments				
Long Term		-	-	
Current Investments		-	-	
Current Assets		2,545.00	2,545.00	
Loans, Advances and Deposits		15,000.00	15,000.00	
<b>Total</b>		<b>17,545.00</b>	<b>17,545.00</b>	
Significant Accounting Policies	A			
Notes on Accounts		B (1-2)		

For, Marxist Leninist Party of India (Red Flag)

  
 Assistant Secretary  
**P C UNNICHEKKAN**  
 Assistant Secretary

As per our report of even date attached

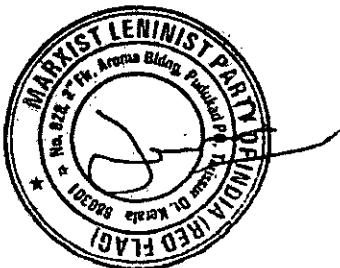
For, Balan & Co  
 Chartered Accountants

**Joyal George**  
Chartered Accountant  
 No. 10, P. O. Box, Thrissur - 680001  
 Phone: 0486-2722222  
 Email: joyal@joal.com  
**Joyal George**  
 Partner (M No. 228702)  
 Firm Reg. No. 340S

UDIN : 22228702AL0LZL3361

Thrissur-61  
 23.06.2022

Kochi-11  
 23.06.2022



**Marxist Leninist Party of India (Red Flag)**  
**Door no- 828, Aroma Building, Thrissur, kerala- 680301**

**Income and Expenditure for the year ended 31-03-2022**

Income	Schedule	For the period ended 31-03-2022	For the period ended 31-03-2021
Fee and Subscriptions		1,030.00	1,030.00
Grand/ Donations/ Contributions		9,755.00	850.00
Collection by issuing Coupons/ Sale of Publications		-	-
Other Income		-	-
<b>Total (A)</b>		<b>10,785.00</b>	<b>1,880.00</b>
<b>Expenditure</b>			
Election Expenditure		-	-
Employee Costs		-	-
Administrative and General Expenses	2	7,600.00	9,420.00
Finance Costs, Depreciation and Amortisation Expenses		-	-
Other Expenses		684.00	568.00
<b>Total (B)</b>		<b>8,284.00</b>	<b>9,988.00</b>
<b>Balance being excess of Income over Expenditure (A-B)</b>		<b>2,501.00</b>	<b>(8,108.00)</b>
Transfers to/ from reserves		-	-
<b>Balance Being Surplus (Deficit) Carried to General Fund</b>		<b>2,501.00</b>	<b>(8,108.00)</b>
Significant Accounting Policies	A		
Notes on Accounts	B (1-2)		

For, Marxist Leninist Party of India  
(Red Flag)

Assistant Secretary

**P C UNNICHEKKAN**  
Assistant Secretary

As per our report of even date attached

For, Balan & Co  
Chartered Accountants

Joyal  
George

Joyal George  
Partner (M No. 228702)  
Firm Reg. No. 340S

Digitally signed by Joyal George  
DN: cn=Joyal George, o=Balans & Co,  
ou=Chartered Accountants, email=joyal@balans.com,  
c=IN, postalCode=682002, st=Kerala,  
serialNumber=99911891, distinguishedName.1.1  
=Joyal George  
Date: 2022.06.24 13:41:58 +05'30'

Thrissur-61  
23.06.2022

UDIN : 22228702ALOLZL3361  
Kochi-11  
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**NOTE - A****Background of the Party**

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**4. Fixed Assets**

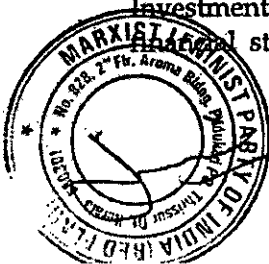
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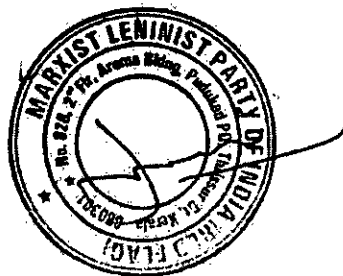
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**B. Notes Forming Part of Financial Statements**

**Schedule 1 General Fund**

Particulars	Amount
Capital Fund	(43,613.00)
Excess of Income over Expenditure	2,501.00
<b>Total</b>	<b>(41,112.00)</b>

**Schedule 2 Administrative and General Expenses**

Particulars	Amount
Printing and Stationery	2,098.00
Travelling Expense	2,415.00
Telephone Expenses	3,087.00
<b>Total</b>	<b>7,600.00</b>





Form No. 24A  
(See rule 85B)

This form should be filled with the Election Commissioner 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 return to claim exemption under the income tax act, 1961(43 of 1961).

1. Name of the Political Party ----- MARXIST LENINIST PARTY OF INDIA (REDFLAG)
2. Status of the Political Party (recognized/Unrecognised) ----- Unrecognized
3. Address of the headquarters of the Political Party. ----- Door No. 828, 2<sup>nd</sup> floor, Aroma building, Pudukkottai (PO) Thrissur District, Kerala State, PIN 680 301.
4. Date of Registration of Political party with the Election Commission. ----- 2017 September 11
5. Permanent Account Number (PAN) and income tax ward/Circle where return of the political party is filed -----
6. Details of contributions received, in excess of rupees twenty thousand during financial year 2017-18

Sr. No.	Name & Complete address of the Contributing person of Company	PAN (if any & income tax ward circle)	Amount of contribution (Rs.)	Made of contribution cheque/Draft/Cash	Remarks
	Nil	Nil	Nil	Nil	
	Nil	Nil	Nil	Nil	
	Nil	Nil	Nil	Nil	

- In case of payment by cheque/demand draft, indicate name of the bank and branch on which cheque/
- 7. In case contributor is a company, whether their conditions is laid down under section 293A of the companies Act, 1956 (1 of 1956) have been complied with. (A copy of the certificate to this effect obtained from the company should be attached.)- Not Applicable

Verification

I, M.S. JAYAKUMAR solemnly declare that to the best of my knowledge and belief, the information given in this form is correct, complete and truly stated. I, further declare that I am verifying this form in my capacity as a GENERAL SECRETARY on behalf of the political party above named and I am also competent to do so.

Date- 24/06/2022  
Place- Trivandrum

*M.S. Jayakumar*

M.S. Jayakumar  
GENERAL SECRETARY



Form No. 24A  
(See rule 85B)

This form should be filled with the Election Commissioner 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 return to claim exemption under the income tax act, 1961(43 of 1961).

1. Name of the Political Party ----- MARXIST LENINIST PARTY OF INDIA (RED FLAG)
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5. Permanent Account Number (PAN) and income tax ward/Circle where return of the political party is filled -----
6. Details of contributions received, in excess of rupees twenty thousand during financial year 2018-19

Sr. No.	Name & Complete address of the Contributing person of Company	PAN (if any & Income tax ward circle)	Amount of contribution (Rs.)	Made of contribution cheque/Draft/Cash	Remarks
	N:))	N:))	N:))	N:))	
	N:))	N:))	N:))	N:))	
	N:))	N:))	N:))	N:))	

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Verification

I, M.S. JAYAKUMAR -----solemnly declare that to the best of my knowledge and belief, the information given in this form is correct, complete and truly stated. I, further declare that I am verifying this form in my capacity as a President on behalf of the political party above named and I am also competent to do so.

Date- 24/06/2022  
Place- Trivandrum

M.S. Jayakumar  
M.S. Jayakumar  
GENERAL SECRETARY



Form No. 24A  
(See rule 85B)

This form should be filled with the Election Commissioner 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 return to claim exemption under the income tax act, 1961(43 of 1961).

1. Name of the Political Party ----- MARXIST LENINIST PARTY OF INDIA (RED FLAG)
2. Status of the Political Party (recognized/Unrecognised) ----- Unrecognized
3. Address of the headquarters of the Political Party. ----- Door No. 828, 2nd floor, Aroma Building, Pudukkad (PO), Thrissur District, Kerala State  
PIN code: 680301
4. Date of Registration of Political party with the Election Commission. ----- 2017 September 11
5. Permanent Account Number (PAN) and income tax ward/Circle where return of the political party is filed -----
6. Details of contributions received, in excess of rupees twenty thousand during financial year 2019-20

Sr. No.	Name & Complete address of the Contributing person of Company	PAN (if any & Income tax ward circle)	Amount of contribution(Rs.)	Mode of contribution cheque/Draft/Cash	Remarks
	Nil	Nil	Nil	Nil	
	Nil	Nil	Nil	Nil	
	Nil	Nil	Nil	Nil	

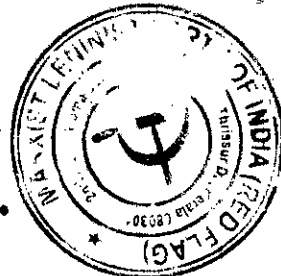
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- 7. In case contributor is a company, whether their conditions laid down under section 293A of the companies Act, 1956 (1 of 1956) have been complied with. (A copy of the certificate to this effect obtained from the company should be attached.)- Not Applicable

Verification

I, M.S. JAYAKUMAR solemnly declare that to the best of my knowledge and belief, the information given in this form is correct, complete and truly stated. I, further declare that I am verifying this form in my capacity as a GENERAL SECRETARY on behalf of the political party above named and I am also competent to do so.

Date- 24/06/2022  
Place- Trivandrum

M.S. Jayakumar  
GENERAL SECRETARY



Form No. 24A  
(See rule 85B)

53

This form should be filled with the Election Commissioner 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 return to claim exemption under the income tax act, 1961(43 of 1961).

1. Name of the Political Party ----- MARKIST LENINIST PARTY OF INDIA (RED FLAG)
2. Status of the Political Party (recognized/Unrecognised) ----- Unrecognized
3. Address of the headquarters of the Political Party. ----- Door No 828, 2nd floor, Aroma Building, Pudukkottai, THIRISSUR District, Kerala State, PIN Code 680301
4. Date of Registration of Political party with the Election Commission. ----- 2017 September 11
5. Permanent Account Number (PAN) and Income tax ward/Circle where return of the political party is filled -----
6. Details of contributions received, in excess of rupees twenty thousand during financial year 2020-21

Sr. No.	Name & Complete address of the Contributing person of Company	PAN (if any & Income tax ward circle)	Amount of contribution(Rs.)	Mode of contribution cheque/Draft/Cash	Remarks
	Nil	Nil	Nil	Nil	
	Nil	Nil	Nil	Nil	
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Date- 24/06/2022  
Place- Trivandrum

M.S. Jayakumar  
• M.S. Jayakumar  
GENERAL SECRETARY



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(See rule 85B)

54

This form should be filled with the Election Commissioner 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 return to claim exemption under the income tax act, 1961(43 of 1961).

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6. Details of contributions received, in excess of rupees twenty thousand during financial year 2021-22

Sr. No.	Name & Complete address of the Contributing person of Company	PAN (if any & Income tax ward circle)	Amount of contribution (Rs.)	Mode of contribution cheque/Draft/Cash	Remarks
	Nil	Nil	Nil	Nil	
	Nil	Nil	Nil	Nil	
	Nil	Nil	Nil	Nil	

- In case of payment by cheque/demand draft, indicate name of the bank and branch on which cheque/
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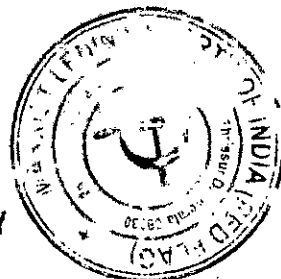
Verification

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Date- 24/06/2022  
Place- Trivandrum.

*M.S. Jayakumar*

M.S. Jayakumar  
GENERAL SECRETARY



# MARXIST LENINIST PARTY OF INDIA (RED FLAG) <sup>55</sup>

Door No. 828, 2<sup>nd</sup> Floor, Aroma Building, Pudukad PO, Thrissur District, Kerala - 680301

M S JAYAKUMAR ✓  
General Secretary

P C UNNICHEKKAN  
Assistant Secretary

FREDY K THAZHATH  
Treasurer



Date..24-06-2022

Ref:

To

The Chief Electoral Officer & Secretary,

Legislature Complex,

THIRUVANANTHAPURAM.

Subject: Reply to your letter dated 28/05/2022 which we received on 15/06/2022 .

Reference: Letter as stated in the subject.

Sir,

Regarding the content of your letter dated 28/05/2022 that we received on 15/06/2022 :

1) We have not violated the guidelines of the Election commission that the changes regarding the name, the address and the office bearers of the party and other relevant matters should be intimated to the Election Commission without delay as all the said have not been changed from the details that we filed at the Election Commission at the time of Registration. In the years 2020, 2021 we could not conduct elections to the positions in the party because of Covid 19 pandemic. So, there is no change of additions or omissions regarding the names of the office bearers, committees and committee members.

2) It is not factual that we have violated the guideline that within five years after registration we should contest either in Lok Sabha elections or the elections to any of the state legislative assemblies as, five year period after the registration of our party has not been completed for, our party MARXIST LENINIST PARTY OF INDIA (RED FLAG), Reg. No. 56/93/2016 - 17/ PPS - I was registered on 11th September 2017. Even then, our party candidates have contested elections to Lok Sabha from the Palghar constituency in the by-election in 2018 and again in the general elections in 2019. We have contested the elections to the legislative assemblies from the Koppal constituency in Karnataka state, from the constituencies such as Ghatkopar East, Borivali, Vikramgad in the state of Maharashtra and from the Chamkaur Sahib, and Gidderbaha constituencies in Punjab. We are enclosing the copy of the identity card issued by the election commission to the party candidate from Koppal legislative constituency along with this letter.

*M.S. Jayakumar*  
M.S. Jayakumar  
GENERAL SECRETARY

56

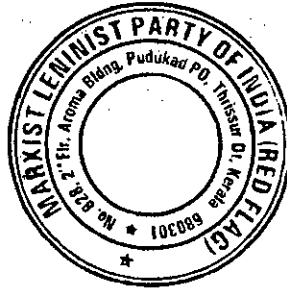
# MARKIST LENINIST PARTY OF INDIA (RED FLAG)

Door No. 828, 2<sup>nd</sup> Floor, Aroma Building, Pudukad PO, Thrissur District, Kerala - 680301

M S JAYAKUMAR ✓  
General Secretary

P C UNNICHEKKAN  
Assistant Secretary

FREDY K THAZHATH  
Treasurer



Date. 24-06-2022

Ref:

3) We do mass collection from the general public in small sums to raise the party fund. We do not receive any kind of corporate fund, funds from companies and funds from other kinds of funding agencies. The party has not received any contributions or funds of ? 20,000 / - or more.

4) We are enclosing the audit reports by a chartered accountant of the party accounts for the financial years 2017 - 18, 2018 - 19, 2019 - 20, 2020 - 21, 2021 - 22. We have not made any expenses from the party headquarters towards election expenses whatsoever.

Thanking you,

Yours faithfully,

• M.S. Jayakumar  
GENERAL SECRETARY

MS Jayakumar

Enclose:

- (1) The copy of your letter dated 28/05/2022
- (2) The audit reports by a chartered accountant of the party accounts for the financial years 2017 - 18, 2018 - 19, 2019 - 20, 2020 - 21, 2021 - 22.
- (3) Copy of the identity card of the party candidate from the Koppal LA constituency