

ELECTION COMMISSION OF INDIA

NIRVACHAN SADAN, ASHOKA ROAD NEW DELHI-110001

NO.76/Instructions/2011-12

Dated 29th December,2011

To

The Chief Electoral Officer,

Punjab,

Manipur,

Uttarakhand,

Uttar Pradesh and

Goa

Sub: Standard Operating Procedure(SOP) for dealing with unaccounted Cash, gold & other valuable assets detected by the Flying Squad / Static Team during the process of on going Assembly Elections in Punjab, Manipur, Uttarakhand, Uttar Pradesh and Goa – reg.

Ref.No. Para 4.7.5 of the Instructions on election Expenditure Monitoring, dated 13th September,2011.

Sir,

Concerns are expressed about the inconvenience being caused to the general public, small time traders and farmers regarding seizure of cash by the flying squads /surveillance teams, while performing their duties to check flow of illegal/ unaccounted cash in the on going Assembly elections.

2. In order to avoid genuine hardship to small traders/ farmers, the Commission has considered the above and has partially modified the Standard Operating procedure (SOP) for Flying squads and surveillance teams as under:-

(i) Sub-para (f) will be omitted

(ii) Sub-para (h) shall be substituted with the following sub-paras :-

h. (i). If the flying squads/ surveillance teams find any cash with links to any political party or a candidate and criminality is suspected that it may be used for distributing among the electors, then the cash is to be seized by the Flying Squad / Surveillance teams irrespective of the amount.

(ii). If the cash found is up to Rs.2.5 lakh (Two lakh and fifty thousand rupees), with no links to any candidate or political party and no criminality is suspected as mentioned above, and the cash is being carried with proper documents as regards its source and / or end-use, then the cash will not be seized. However, the following documents are to be collected before the release of the cash:-

- a) Any evidence as to the identity of the person / PAN card.
- b) Proof of residence/ office/business address.
- c) Explanation about source of the cash, like the copy of the bank withdrawal slip, passbook etc.,
- d) Purpose for which the cash is being carried and any proof thereof.

The above information is to be collected in the format (Annexure A) and shall be forwarded to the Nodal Officer of the Income tax Department on the same day for further verification.

(iii). If the cash found is above Rs. 2.5 lakh (Two lakh and fifty thousand rupees) with no links to any candidate or political party and no criminality is suspected, then the Income tax authorities shall be involved in all such cases before the release of any such cash and the Income Tax authorities shall consider prompt action for seizure of the cash in accordance with the Income Tax laws, if they find the amount not duly accounted for.

3. I am directed to request you to bring the amended provisions of S.O.P mentioned in Para 4.7.5. of the Instructions, referred above, to the notice of all concerned for information and strict compliance.

Yours sincerely,

Sd/-

S.K. Rudola

Secretary

Copy to:

1. The Chairman, CBDT, North Block, New Delhi
2. Mr. K.V.Chowdary, DGIT(Inv) and Nodal Officer of CBDT, III floor, ARA Centre Jhandewala Extension, , New Delhi
3. The Director General of Income Tax (Inv), Aayakar Bhawan, Sector -2, Panchkula, Haryana
4. The Director General of Income Tax (Inv), (North), Aayakar Bhawan, 5, Ashok Marg, Lucknow, Uttar Pradesh.
5. The Director General of Income Tax (Inv), Central Revenue building, Queen's Road, Bangalore-560001, Karnataka.
6. The Director General of Income Tax (Inv), (East), Aayakar Bhawan, Annexe, P-13. Chowringee Square, 4th floor, Kolkata-700069
7. The Nodal Officer and Inspector General of Police, Punjab
8. The Nodal Officer and Inspector General of Police, Manipur
9. The Nodal Officer and Inspector General of Police, Uttarakhand
10. The Nodal Officer and Inspector General of Police, Uttar Pradesh
11. The Nodal Officer and Inspector General of Police, Goa

S.K. Rudola

Secretary

Format for submission of information to the Flying Squad or Surveillance
Teams by persons carrying cash, found at
.....(Place), Dt.....Time.....

Name and full address of the Person/ Persons (Photocopy of Identity proof to be enclosed)	
Proof of residence/ office/business address person (Copies enclosed)	
Source of the cash, like the copy of the bank withdrawal slip, Bank passbook etc. (copies enclosed)	
Purpose for which the cash is being carried and any proof thereof.	
I do hereby declare that the above information is true to the best of my knowledge and I further declare that this amount shall not be used for the purpose, other than mentioned above. Signature	
Name and Designation of I/C Officer of the Surveillance Team Signature Date and time	