

Sr. No	Constitutional Clause No.	Original Constitutional Provisions amended at EGM on 29/03/2019	Amended Constitutional Provisions by EGM dated 29 th March, 2019.	Petition Para No	Suggested Amendments by the Petitioners under Section 11(5) of the Constitution vide I.A.A.P No. 87 of 2019.	Proposed Amicable Solutions as suggested by Managing Committee Meeting held on 19.11.2022 subject to Note -1*
1.	11(4)	The appointment of the Honorary Secretary, which shall be from amongst the elected members of the Managing Committee, shall be the prerogative of the President and, accordingly, his suggestion will be accepted by the Managing Committee.	The appointment of the Honorary Secretary and Hon Treasurer, which shall be from amongst the elected members of the Managing Committee, shall be the prerogative of the President accordingly and the recommendation of the president shall be binding to the members of the Managing Committee	20(c)	By the proposed amendment, the Managing Committee seeks to appoint an Honorary Treasurer in Rule 11(4) of the Rules. The president will have the sole prerogative of appointing the Honorable Treasurer and this decision cannot be disputed by the Managing Committee. It is submitted that by this amendment the President wants to appoint an individual to be in-charge of the finances of the Respondent. From the wording of the amended Rule 11(4), the Treasurer will directly work under the President. It is submitted that there needs to be clarity and definition with respect to the scope of work, powers and duties of the Treasurer. Further, the members must also have a say in who should be in-charge of the finances of the Respondent.	AS PER ORIGINAL PROVISION [The appointment of the Honorary Secretary, which shall be from amongst the elected members of the Managing Committee, shall be the prerogative of the President and, accordingly, his suggestion will be accepted by the Managing Committee] # Appointment of Hon. Treasurer by way of prerogative of the President has been removed.
2.	12A(2)	(8) If an election is to be held on account of the number of candidates being more than the candidates to be elected in any category, the Election will be held at a special Election Meeting to be held about one week prior	(8) If an election is to be held on account of the number of candidates being more than the candidates to be elected in any category, the Election will be held at a	20(d)	It is submitted that by the proposed amendment, The election for post of Managing Committee are to be compulsorily held in Ahmedabad. The Managing Committee is seeking to change the Constitution and rules in a way that makes Ahmedabad the hub of the Respondent which was never	(8) If an election is to be held on account of the number of candidates being more than the candidates to be elected in any category, the Election will be held at a special Election Meeting to be held either through online digital process or through physical mode at

	to the date of Annual General Meeting and the result thereof will be declared at the Annual General Meeting to be held thereafter.	special Election Meeting to be held at Ahmedabad about three days prior to the date of Annual General Meeting and the result thereof will be declared at the Annual General Meeting to be held thereafter		the intention for establishing the Respondent.	specified place on the respective zone to be conducted either by the Election Committee in consultation with Managing Committee or/and Third Party Vendor about three days prior to the date of Annual General Meeting and the result thereof will be declared at the Annual General Meeting to be held thereafter.
3.	12(B)(9)	Deleted	20(e)	It is submitted that Rule 12(B)(9) of the Rules provides the out-station members the facility of participating in the elections of the Managing Committee by way of postal voting through ballot papers. This rule was inserted for the convenience of out-station members who were unable to travel or had any other difficulties. The amendment has deleted Rule 12(B)(9) which was purely for the convenience and benefit of the members. With compulsory election in Ahmedabad and no facility for postal voting, The Managing Committee has increased the difficulty of its members from participating in the election process. Therefore, this amendment being contrary to the fundamental	As per 12(A)(2), in event of election of candidates in any category, the election to be conducted either through online or physical mode. <u>#Postal Voting facilities have been removed.</u>

				objectives of the Opponent deserves to be disallowed.	
4.	13(2)(ii)	<p>(ii) The Managing Committee shall, on a requisition being made in writing by at least one-fifth of the total number of members or 200 members, whichever is less, convene an extra-ordinary general meeting. Any such requisition shall specify the objects for which the meeting is to be called and shall be signed by the members making the same and be delivered at the Federation's office.</p>	<p>(ii) The Managing Committee shall, on a requisition being made in writing by at least one-fourth the total number of members or 300 members, whichever is less, convene an extra-ordinary general meeting. Any such requisition shall specify the objects for which the meeting is to be called and shall be signed by the members making the same and be delivered at the Federation's office.</p>	<p>20(f)</p> <p>It is submitted that as per Rule 13(2) (ii) of the Rules, the members of Respondent had the power to call for an EGM on making a requisition for the same in writing provided that such requisition is signed by one-fifth of the total members or 200 members, whichever is less. By the amendment to rule 13(2)(ii), the requisition is now required to be signed by one-fourth of the total members or 300 members, whichever is less. Further, the quorum for general meeting called on a requisition has been increased from 100 members to 200 members. It is submitted that the threshold of minimum number of members and quorum is deliberately increased to curtail the power of the members to call for an EGM and conduct the same. With the increase in minimum requirement, the members will face a bigger hurdle and therefore will be discouraged from calling an EGM and presenting their issues to the Managing Committee.</p>	<p>As the numbers of the members were increased since the old constitution, Accordingly the amendment has made in respect to increase the numbers of members of 200 members to 300 members.</p> <p><u>#The proposed members strength now is hereby 250 instead of 300 members.</u></p>
5.	12A(4)	<p>(4) Members standing for election shall notify their candidature to the Honorary Secretary in the form prescribed by</p>	<p>Members standing for election shall notify their candidature either for the post of senior vice president or for the post</p>	<p>20(g)</p> <p>The Managing Committee has amended Rule 12(A) (4) of the Rule by which the nomination from is to be filled along with prescribed fees of rs.1000/- (Rupees One Thousand</p>	<p><u>#The proposed prescribed fees Rs. 500/- instead of Rs. 1000/-</u></p>

	<p>the Managing Committee, duly filed in, signed and completed in all respects, proposed and seconded by the members existing on 31st March of immediately preceding financial year and who are on the date of filing nomination, not in arrears of annual subscription for the financial year immediately preceding the financial year in which the election is to be held and/or by life member/s and shall deliver by either registered post or hand/recorded delivery or even Fax/email at the registered office of the Federation or at the office of the Honorary Secretary on or before the date to be fixed by the Managing Committee which shall be at least 15 days prior to the date of Annual General Meeting.</p>	<p>of members of managing committee to the Honorary Secretary in the form prescribed by the Managing Committee, duly filed in, signed and completed in all respects, proposed and seconded by the members existing on 31st March of immediately preceding financial year and who are on the date of filing nomination, not in arrears of annual subscription for the financial year immediately preceding the financial year in which the election is to be held and/or by life member/s and shall deliver the said prescribed form along with prescribed fees of Rs.1,000/- (In word rupees one thousand only) by either registered post or hand/recorded delivery at the office of the Honorary Secretary on or</p>		<p>Only). It is submitted that the fees is exorbitant and deserve to be reduced after proper discussion and consultation between the members.</p>
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		before the date to be fixed by the Managing Committee which shall be at least 15 days prior to the date of Annual General Meeting.			
10A Advisory Board of the Past Presidents	The Advisory Board of the Past Presidents shall select the candidate for the post of the Senior Vice-President unanimously or by a simple majority of the members of the Board present at the meeting of such Advisory Board. The Advisory Board may advise on special issues at the request of the Managing Committee. Meeting of the Advisory Board shall be called upon by the President, as and when required.	The Advisory Board may advise on special issues at the request of the Managing Committee provided, such decision seeking advice at the instance of the Managing Committee should have unanimous consent as to such special issues.	20(a)	By way of amendment, the power to appoint the senior vice-president has been taken away from the advisory board. As per the original rule 10A read with rule 11 (4) of the rules, an Advisory Board, which is a board consisting of past presidents of Respondent ("Advisory Board") would elect the senior vice-President. The Advisory Board consists of Past President who have proper understanding of the functioning of the Managing committee from experience and have in-depth understanding of the affairs of the Opponent. The members trust the Advisory Board with this decision. With the amendment, the Advisory Board is divested of this power completely without providing any reason for this drastic change. The petitioners vehemently object to the Managing Committee misusing its power to amend this significant process of appointing Senior Vice- President that too without Following due procedure.	The older provision for the selection of the candidate for the post of Senior Vice President is against the democratic election process. Where the all the members of the managing committee are to be elected at Special Election Meeting. Under such constitutional provisions, the selection of the advisory board instead of general members is completely arbitrary. Accordingly after due deliberation and discussion at EGM held on 29.03.2019 this provision under clause 10A has been amended and implemented. Moreover, the contention that the managing committee misusing the power to amend the significant process for appointing for Sr. Vice President without following due procedure is alien of the fact. The petitioners have misinterpreted the clause. NO CHANGE

7.	11(3)	The elections for the Twenty Five members of the Managing Committee shall take place as per the following guidelines:	The election for Thirty Members of the Managing Committee shall take place as per the following guidelines:	20(b)	Originally, Rule 11(3) (i) and (ii) of the Rules provided that there will be 10 (Ten) Institutional members and 15 (Fifteen) Individual Members in the Managing Committee. It is submitted that previously the members were elected in a manner that there is equal representation of the various areas and districts of Gujarat to ensure that concerns of every member in any corner of Gujarat is duly considered by the Managing Committee. By way of the new amendment, the strength of the Managing Committee has been increased from 25 (twenty five) to 32 (thirty two) members, whereby there shall be 12 (twelve) Institutional members and 18 (eighteen) Individual members. It is submitted that the proposed amendment has also introduced Rule 1(k) which bifurcates Gujarat into 5 zones – North, South, Saurashtra Central and Ahmedabad. It is pertinent to note that out of the 12 (twelve) Institutional members, 4 (four) member shall be from the Ahmedabad Zone and other 8 (eight) shall be from the remaining 4 Zones which means that there will be 4 members representing one district and 8 members representing 32 districts Similarly, out of the 18 (eighteen) Individual members 12 (twelve)	That looking to the increment in the strength of the members of the Federation, the members at the Managing Committee has increased from 25 members to 32 members.
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			members shall be from Ahmedabad Zone and 6 (six) shall be from the other 4 Zones. The disproportionality in the representation of out-station members is evident. The amendment is attempting to decrease the number and participation of the outstation members and create a dominant position of the members in Ahmedabad. The current President is seeking to reserve a powerful position for the local members of Ahmedabad in order to secure favourable decisions in the meetings of Managing Committee. It is submitted that this a pure power accumulation move and has nothing to do with the interests of the members. By the amendment, the Managing Committee seeks to destroy effective representation of all members which is the crux of the Opponent.	
	(i) Ten members shall be elected out of representatives of institutional members by all the members of the Federation entitled to vote at an election	(i) Twelve Institutional Members shall be elected out of nominations of received of representative of institutional members. Out of twelve institutional members' four members from Ahmedabad Zone and maximum eight members from all other zones	It is pertinent to note that out of the 12 (twelve) Institutional members, 4 (four) member shall be from the Ahmedabad Zone and other 8 (eight) shall be from the remaining 4 Zones which means that there will be 4 members representing one district and 8 members representing 32 districts Similarly, out of the 18 (eighteen) Individual members 12 (twelve) members shall be from Ahmedabad Zone and 6 (six) shall be from the	Since the inception of the Federation, the convention, tradition and practise have been made to accommodate 4 Institute viz. ITBA, CAA, ITAT, TAGG and rest 6 Institutional Members from the outside. The Convention, tradition and practise has been since 1992 for the Ahmedabad 4 Institutional Members on ground of founder institute.

				other 4 Zones. The disproportionality in the representation of out-station members is evident. The amendment is attempting to decrease the number and participation of the outstation members and create a dominant position of the members in Ahmedabad. The current President is seeking to reserve a powerful position for the local members of Ahmedabad in order to secure favourable decisions in the meetings of Managing Committee. It is submitted that this a pure power accumulation move and has nothing to do with the interests of the members. By the amendment, the Managing Committee seeks to destroy effective representation of all members which is the crux of the Opponent.	That looking to the strength of the members, the Institutional members have increased from 10 to 12 members. Accordingly, instead of 6 Institutional Members from outside now it has been 8 members. By way of this increment in the outstation institutional members, the committee has enhanced the number of strength by 33.33%.
		(ii) Fifteen members shall be elected out of individual members by all the members of the Federation entitled to vote at an election;	(ii) Eighteen Individual Members shall be elected out of all individual members of federation. Out of Eighteen members' maximum six members from all other zones and remaining twelve members from Ahmedabad zone.		Since the year 2003 of the Federation, the average outstation members were 42.00% as per the attached sheet in Annexure - 1. By way this amendments the federation has accommodate outstation members from 42.00 % to 48%, which may be verified with the annexed sheet.

***NOTE - 1**


In pursuance to the Agenda Notice dated 15.11.2022, the managing committee of the All Gujarat Federation of Tax Consultants, Ahmedabad for the Activity Year 2022-2023, in its meeting held on 19.11.2022, after due deliberation and discussion with the Agenda business item No. (5), it was resolved unanimously that in order to maintain harmony, brotherhood amongst the members of the Federation and to resolve amicably the issues which is subject matter under the petition filed u/s. 11(5) under the provisions of The Arbitration and conciliation Act, 1996 vide I.A.A.P No. 87 of 2019 filed by the Petitioners, it is hereby proposed and recommended such constitutional amendments narrated herein above subject to further proceedings for such constitutional amendments as in accordance with the newly amended constitution of the Federation as well as in accordance with The Gujarat Public Trust Act, 1950 along with The Societies Registration Act, 1860, provided further withdrawal of such petition filed by the petitioner u/s.11(5) under the provisions of The Arbitration and Conciliation Act, 1996 vide I.A.A.P No. 87 of 2019.

For and On Behalf of
All Gujarat Federation of Tax Consultants

Place : Ahmedabad
Date : 26.11.2022



President



Hon Secretary