

ALL GUJARAT FEDERATION OF TAX CONSULTANTS **ELECTION RULES**

In terms of clause 12(B)(2) of All Gujarat Federation of Tax Consultants (AGFTC) election committee was constituted by President upon managing committee delegating Powers of appointment of election committee in meeting of Managing Committee (MCM) held on 25th May, 2019. Election Committee is authorised under clause 12B(3)(vii) and (x) to frame the rules relating to election process for free fair and confidential conduct of election.

RULES

INTERPRETATION

- (1.1) AGFTC –AGFTC shall mean and deemed to include All Gujarat Federation of Tax Consultants constituted in terms of constitution amended as at 29/03/2019 in extra ordinary General meeting (EGM).
- (1.2) Association shall means and deemed to include" All Gujarat Federation of Tax Consultants constituted in terms of constitution amended as at 29/03/2019
- (1.3) Constitution shall mean and deemed to include constitution of All Gujarat Federation of Tax Consultants constituted in terms of constitution amended as at 29/03/2019
- (1.4) Institutional member – Institutional Member shall mean and deemed to include institutional member according to constitution defined hereinabove.
- (1.5) Individual member – Individual member shall mean and deemed to include individual member according to constitution defined hereinabove.
- (1.6) All other words and expressions shall mean and construed according to constitution as defined hereinabove or societies registration act, 1860 or Bombay public Trust Act, 1950 as applicable to Gujarat state or according to legal meaning assigned generally.
- (1.7) Election process shall be construed and deemed to include act of issue of election notice for seeking nomination for election or selection of all members of managing committee and Senior Vice President up to Strength specified in clause no. 11(3) for managing Committee of constitution or less than specified strength in clause no. 11(3) of constitution as far as circumstances permit as the case

may be till such members of Managing Committee and Senior Vice President is declared and announced as elected in annual general meeting.

Provided in the event of strength of Managing Committee as specified in clause 11(3) is not filled up for any reasons; Election Committee shall be authorised to declare and announce names of managing committee already elected however appointment of remaining strength of members of Managing Committee shall be function of Managing Committee as such vacancy for appointment as member of Managing Committee shall be construed as casual vacancy in terms of clause 11(9) of constitution.

(2) Nominations:-

- (2.1) Secretary of AGFTC shall prepare list of institutional members and shall call for membership strength of said institutional members as at 31/03/2019 as well as list of office bearers for activity year 2019-2020. All such communication shall be filed in separate file with list having following details in columns.

(1) Sr. No. , (2) Name and address of institution member, (3) Strength of Institutional Members as at 31/03/2019 (4) Applicable Life Membership fees (5) Deficit of fees (6) Fees paid Rs. _____ on _____ vide _____ Cheque No. _____ dated _____ drawn _____ on _____ Bank at _____ (7) Letter with certified copy of resolution dated _____ indicating names of office bearers.

Further column shall specify date by which strength of respective association and names of office bearers by way of letter of respective institutional member has been received by secretary.

- (2.2) Secretary of AGFTC shall also prepare list of individual members who are not life members and annual subscription is in arrears as at 30/06/2019 for activity year 2018-2019 in respect of such

members. If there are no such members, secretary shall certify such fact by way of certificate under his signature.

(2.3) All nominations of individual members and institutional members received shall bear signature of Secretary and date of receipt of such nominations at office of secretary and mode of receipt of nomination of individual member on face of envelope and nomination. Such nominations of individual members shall be arranged separately as follows:-

- (1) Nominations for Members of Managing Committee from Ahmedabad Zone
- (2) Nominations for Members of Managing Committee from other Zone otherthan Ahmedabad zone
- (3) Nomination for institutional members from Ahmedabad Zone
- (4) Nominations for institutional members for otherthan Ahmedabad zone
- (5) Nomination for Sr. Vice President.

Such nominations of individual members shall be filed in a file alongwith list showing Sr. No. Name of Member, Payment of annual subscriptions, Date of Receipt, Amount and mode of payment of Deposit, Date of receipt of nomination, date of receipt of cheque and date of credit of such cheque into bank account of AGFTC and acceptance or rejection of nomination, reasons. Secretary should take steps to deposit cheque received with nomination form into bank immediately and forthwith without delay and monitor credit of such cheque or its dishonour. Secretary shall prepare one original and three photocopies of all above nomination forms and prepare three files alongwith list and three copies of letters sent by institutional members alongwith certified copy of resolution indicating strength of membership and names of office bearers duly signed by secretary to be presented before scrutineers.

- (2.4) Such nominations forms, files of letter and list etc., with all details shall be retained and handed over to successor secretary to be preserved for one year after annual general meeting to be produced in original in case of any court proceedings.
- (2.5) All nominations for institutional members and individual members shall be presented in aforesaid format for verification and approval of scrutineers on date fixed for scrutiny of nomination forms. After scrutiny of nominations; valid nominations are separately identified and kept in file with list of valid nominations and rejected nominations duly signed by scrutineers. Such list shall be succeeded by nomination forms duly examined by scrutineers and all nomination forms shall be signed by all scrutineers.
- (2.6) Upon scrutiny of nominations; secretary shall prepare list of valid nomination in category as specified in para 2.3. Such list shall be displayed according to clause 12A(5) before time specified therein.
- (2.7) Any valid nomination withdrawn in terms of clause 12A(6) communicated to secretary shall be received by secretary such letters shall also be kept in file of nominations and appropriate list having column of withdrawal shall be prepared and kept in **said nominations file**. Thereafter secretary shall prepare final list i.e valid nomination excluding withdrawal of nomination and such final list shall be displayed according to clause 12A(6) of constitution.
- (2.8) President and Chairman of election committee and scrutineers shall finally based on final list of valid nominations for members of Managing Committee shall decide about election to be held and shall also decide about date, venue timing of voting and accordingly communication shall be sent to members of AGFTC for election meeting.
- (2.9) In the event of election; secretary shall prepare zone wise list of individual voters who are not in arrears of
- 22

subscriptions as on 30/06/2019 and eligible to vote. Identically list of eligible zone wise institutional members, having communicated strength of members as at 31/03/2019 and name of president and secretary for activity year 2019-2020, shall also be prepared indicating name of president and secretary of activity year 2019-2020 eligible to cast vote for and/on behalf of institutional members.

- (2.10) Ballot papers for individual and institutional members zone wise for Sr. Vice President shall be printed for voting by individual and representatives of institutional members. Colour scheme for individual/ institutional for each zone for members of managing committee and Sr. Vice President shall be different for easy identification. After Printing of Ballot papers, Boxes of Ballot papers shall be received by secretary and shall keep such printed ballot papers at safe and secure place in the custody of the successor president.

(3. VOTING:

- (3.1) Venue shall have one entry for access to voting area and all other exist point shall be securely closed for entry of outsiders into voting area.
- (3.2) Venue shall have preferably separate place with tables and two person for each zone for identification of voters for verification of name in voter list and such identification shall be for each zone as follows:-
- (3.3) Ahmedabad Zone with two persons being one for individual member and other for institutional member with valid voter list duly signed by secretary of AGFTC.
- (3.4.) Identical arrangement with two individual for other four zones shall be made
- (3.5) Voters shall wait in queue for his turn for identification
- (3.6) Voter shall be identified upon presentation of either Aadhar Card or PAN Card only and no other identification such as licence or voting card or any other such identification shall be

permitted and in the event such identification is not carried out such voter shall not be allowed to enter voting area. After such identification name of voter shall be located in voter list and voter shall be requested to put his signature on voter list. After identification and obtaining signature in voter list, ballot paper shall be issued to voter duly identified. In case of institutional member signature with designation shall have to be written in voter list.

- (3.7) After identification procedure of voter, separate area with tables shall be provided for marking x against name of candidate with ball pen or other pen for voter and after ballot paper is marked x, thereafter ballot shall be inserted into ballot box kept for each zone as classified for identification of voter specified in para – 2.1. voter shall not put any other sign or signature or any other kind of mark on ballot paper. **Voter shall be entitled one vote for each candidate to be elected in respective / category and there should not be sign of x exceeding number of post of particular category eligible for election in the category of member of managing committee for Ahmedabad zone and other zone. However in case of election of Sr. Vice-President only one x shall be put on ballot paper for election of Sr. Vice President.**
- (3.8) At the end of voting time, all ballot box shall be inspected, verified for such ballot box being intact and then sealed before presence of authorised members of election committee who shall put their respective hands in token of proper sealing. After sealing each ballot box, each ballot box shall be affixed with label indicating serial number **of each ballot box** and also indicating ballot papers of respective zone of individual members or institutional member on such label
- (3.9) After voting time and after all ballot box are labelled and again inspected by authorised member of election committee for outer packing and resealing. Such ballot box shall be fully covered in polythene bag or by outer packing of cloth and again sealed and

22

signed by election Committee in token of completion of voting process.

(3.10) Such ballot box shall be stored at **safe and secure** place duly guarded by security persons in **case of such need is felt by election committee.**

(3.11) Any voter entering voting hall shall always seek ballot paper and after ballot paper is issued said voter cannot leave voting hall and shall not enter into voting hall of another zone. However in no case blank or filled in ballot paper can be carried by any voter or any person outside voting hall. Any ballot paper found outside voting hall from any voter or any third person shall be deemed to be theft of property of AGFTC and shall be liable to criminal proceedings.

(3.12) Voting venue shall have entry where chairs and shamiana with water facility shall be provided for candidates and their supporters. Such place cannot be used for eating food.

All persons at said place of entry should observe silence and in case of any person found to be speaking in high pitch voice for discussion or arguments or fight etc., security person shall be at liberty to evict such person from voting venue and in case of non cooperation by such person, security person can forcibly evict such person from entry place of voting venue. **Entry into such voting venue after such incident for such evicted** person shall be prohibited inspite of the fact such persons is voter and has not caste his vote. All decisions as to cause of nuisance or **disturbance or all causes disrupting election process** by any means in the voting venue by any voter or third person and its consequence **including calling police and criminal action** shall be sole discretion of Chairman of Election Committee.

(3.13) Said venue shall have temporary office for Election Committee and staff attending voting.

(3.14) Voting time shall be 8 am. To 6 pm.

(3.15) At voting venue the crowd of voters or canvassing people will not be allowed within premises of voting area and canvassing shall be carried out outside premises of voting area. While canvassing no shouting or loudspeaker shall be permitted or allowed near premises voting area. Any complaint about shouting and canvassing in violation of these rules by any candidate or his supporter, nomination or election of such candidate shall be treated as violating rules of election and consequently nomination is liable to be rejected and result of election shall be treated as non elected and vacancy of such person shall be filled in terms of para -1 of these rules.

(3.16) In case of any difference of opinion as to any issue; Chairman of election committee shall have sole discretion to exercise judgement for such issue. Such judgement shall consider safety security of persons attending voting and voting venue as well as free fair and confidential election.

(3.17) Members of election Committee and person attending election shall be entitled to take food inside voting premises. All other persons shall not carry any food or liquid or tobacco or Cigarette or panmasala for consumption by humans and such person shall consume food or drinks or tobacco or cigarette or panmasala except water outside voting venue. No person should spit at any place or upon any wall within premises of voting. Any person not observing discipline as specified in these rules is liable to be evicted.

(3.18) Videography shall be taken in respect of voter waiting area and voting venue for all processes.

(4) Counting of Votes

(4.1) On day of counting of votes, counting shall commence on 8am.

(4.2) All ballot boxes shall be brought from its place of storage to venue of counting of votes. As soon as all ballot boxes are brought at venue of counting all boxes shall be verified for **being intact in**

respect of all layers of packing and seal. If such outer packing and seal is found intact in presence of election committee and candidate and his representative ; such outer packing and outer seal shall be torn to peel away outer packing then lock on ballot box shall be verified by members of election committee and candidate and its representative and if such lock and seal on each ballot box is found intact, then seal shall be broken and lock shall be opened. All election committee members and candidate and his representative shall sign such sheet indicating ballot box number and its zone. Such process shall commence process of counting of votes.

- (4.3) Thereafter all ballot boxes shall be emptied and ballot papers of respective boxes shall be kept separately in a tray and mixing of ballot papers of different ballot boxes shall not be permitted.
- (4.4) All ballot papers shall be counted and tallied with ballot papers issued to voters by counting of ballot papers issued evidenced from voters list against name of each voter signature of such voter is available for identification of ballot paper issued. After such tally of ballot paper with voter list indicating ballot paper issued; ballot paper shall be verified for valid ballot paper and invalid ballot paper. Thereafter such valid ballot paper shall be classified for each candidate wise and then final counting of valid votes cast for each candidate shall be made.
- (4.5) Separate sheet indicating total vote cast duly verified with ballot papers issued from voter list, of which classification of valid and invalid votes and then candidate wise list of valid votes for Ahmedabad Zone for individual and institutional member for membership of managing committee and for other zone and for Sr. Vice President as the case may be shall be prepared and signed by election committee members and candidate and his representative.
- (4.6) After election committee handover sheet indicating votes to secretary shall prepare final list of successful candidates winning

election by securing more votes than its rival and place before president for verification. President shall verify all sheets and put his signature on sheet declaring list of successful candidates winning by securing more vote than his rivals. Such list shall also be signed by candidate and his representative and after the candidate and his representative has put their respective hands candidate shall not challenge entire vote counting process.

- (4.7) All ballot papers of respective zone shall be kept in ballot box as per list prepared for commencing vote counting process with scrap of outer packing again. Such boxes shall be locked and stored at the office of AGFTC safe place for one year until next AGM.
- (4.8) Sheet indicating successful candidates duly signed by President counter signed by the Chairman of election committee, secretary and candidate and his representative shall be retained by secretary for declaring and announcing names of members of Managing Committee and Senior Vice President in Annual General Meeting.
- (4.9) Such signature shall mark end of counting of voting.
- (4.10) During counting candidate and his representative shall be permitted from beginning till signing sheet of successful candidates in election.
- (4.11) Candidate and his representative shall observe process of counting and shall not interfere on process or method of counting. Candidate or his representative shall not instruct or discuss or enter into argument on any matter or issue. Such candidate or his representative should contact and convey his issue to Election Committee members. Candidates and his representative shall be served with food and light refreshment as may be possible and at such interval at which all are taking food or enjoying light refreshment.

NS

(4.12) Candidate expressing dissatisfaction as to vote counting process may be at liberty to seek recounting of votes in writing specify cause of dissatisfaction at a cost of such candidate. Such estimated **cost of recounting** shall be deposited in advance and such recounting shall take place on next day of vote counting. Recounting of votes shall be subject to rules from para – 4.1 to 4.13.

(4.13) Rules of counting of votes shall be kept handy at venue for counting of election votes.

(4.15) Outsiders shall wait in silence outside venue for counting and shall not cause noise or disturbance to neighbours or in counting personnel's.

(4.16) **Entire process of counting of votes and recounting shall be videographed.**

(5) Canvassing

(5.1) After valid nominations are displayed on notice Board of AGETC, candidate is entitled to canvass. Canvassing shall be by providing biodata outlining professional qualification and professional achievements. Any social or political achievement or membership of social organisation or political organisation shall not be listed in biodata. Such biodata shall not have any sign or emblem or trade mark or logo of any organisation. However on day of voting candidate can hand over visiting card stating name, address, contact telephone and cell no. , name of professional firm its address and its contact numbers alongwith membership of professional organisation excluding listing of membership of social and political organisation. Any canvassing through social media like face book, whatsapp group or other app of social nature is prohibited.

(5.2) **No disrespectful or malicious**, disparaging or derogatory exchange of words or communication by e-mail or whatsapp or any social media either by candidate or by any other member or assembly by members

and exchanging heated arguments as well as showing obscene signs, using such obscene language or blaming any other friend, relative or family member of candidates **or present or past office bearers** shall be deemed to be violation of rules of election even if issue referred to on is relevant and live.

- (5.3) No posters placards or printed or board material shall be permitted either at venue of voting or place of residence or office or at any other place.
- (5.4) Communication of violation of such rules by any electronic media followed by hard copy within 48 hours shall be valid evidence **of service of notice of violation. All videography shall be relevant and valid evidence.**
- (5.5) In case of violation of rules is alleged; candidates shall be liable to be debarred from election upon granting opportunity of being heard. The decision of Chairman of Election committee and President of AGFTC is final and binding upon the candidate and the candidate can not challenge the proceedings. In the event candidate is found to be violating the rules of election or canvassing; election committee can reject its nomination or if it is not possible to reject nomination, election committee can order that such candidate is not contesting any election and strike out his name from ballot paper or if voting is completed, election committee can order to withhold announcement of result such election for that particular candidate and can treat such election as invalid and shall grant authority to managing committee to appoint such vacancy in terms of para -1.
- (5.6) **Meetings of nature prior to filing of nominations though not permissible but even if held for mustering support for particular candidate and even such meeting prior to filing of nomination should have decorum and dignity as is required as a professional.**
- (5.7) Any meeting prior to or subsequent to filing of nominations shall mandatorily respect constitution of AGFTC and any act or mass appeal for and against constitution of AGFTC shall also be considered as violation of election rules. Any act or mass appeal for disrupting

12

or causing obstruction or misguiding or misdirecting or any other act not befitting to a professional as a member of professional association during course of election process shall also be considered as violation of election rules.

(6) Generally

All issues pertaining to nominations; and election process shall always consider conduct of members or candidate member even if it is in past and such conduct should be disrespectful, malicious, derogatory disparaging and defamatory for worthy office bearers of AGFTC as well as other members or candidates contesting election. Such candidate shall have always adhered to compliance of constitution of AGFTC and have never questioned compliance to constitution of AGFTC even in past, such candidate have never indulged in frivolous issues for questioning actions of managing committee. Such candidate should have maintained and promoted dignity of AGFTC and have never undermined and brought disrepute to AGFTC. All such acts and conduct of candidate shall be considered alongwith other factors indicating violations stated hereinabove for approval of nominations as consideration of such factors shall enable to select worthy candidates who are meritorious and promote dignity of AGFTC. Any rejection of nomination on grounds specified hereinabove shall be communicated after AGM in writing by election committee.

- (7) In the event any issue or any event is not specified in election rules for free fair and confidential election process and any act or mass appeal or mass action has effect of not following constitution of AGFTC or not observing dignity of AGFTC or its office bearers or any member or candidates or such act also impacts election process either by way of disruption or obstruction or any other hindrance of any nature, the Chairman of election committee has power to suspend pending service of show-cause notice and its hearing. After election process is completed such suspended candidate shall be served show-cause notice and proceedings of show-cause notice shall be completed within three months of first managing committee meeting. Successor managing Committee shall be

authorised to take action against such member including termination of membership.

Date: 30th May, 2019.

Place: Ahmedabad


President

Date: 30th May, 2019

Place: Ahmedabad

Names

Members of election
Signature Committee

(1)	AJIT BHAI C JHAH	(1)	
(2)	HARENBHAI VAKIL	(2)	
(3)	S. K. Jadhavi	(3)	
(4)	Jagdishbhai MR	(4)	
(5)	Aseembhai Thakkar	(5)	
(6)	Bharat M. Vashi	(6)	
(7)	ANIL BHAI JHAH	(7)	

BAKUL BHAI JHAH

VISHVES A. JHAH

Asubh P. Naravale





