

ALL GUJARAT FEDERATION OF TAX CONSULTANTS
COMMITTEE FOR THE YEAR 2018-19

K H KAJI	President Emeritus
CA ASHUTOSH P NANAVATY	President
CA VISHVESH A SHAH	Hon Secretary
CA BAKUL I SHAH	IPP
DHRUVEN V SHAH	Sr. Vice President
ASHUTOSH R THAKKAR	vice President
ANIL K SHAH	Vice President (South Zone)
RAMESH N TRIVEDI	Vice President (Saurashtra Zone)
SHANTILAL C THAKKAR	Vice President (North Zone)
SUNIL C SHAH	Vice President (Central Zone)
JIGNESH A BHAGAT	Hon. Jt. Secretary
MRUDANG H VAKIL	Hon. Jt. Secretary
RUPESH R SHAH	Hon. Jt. Secretary
CA RUTVIJ P SHAH	Hon. Treasurer
CA ANIMESH A MODI	Managing Committee Member
BHAVYA D POPAT	Managing Committee Member
DILIP B THAKKR	Managing Committee Member
CA JAPAN A YAGNIK	Managing Committee Member
CA MUKESH M KHANDWALA	Managing Committee Member
CA NIRAJ A SURTI	Managing Committee Member
PRAMOD N POPAT	Managing Committee Member
CA PRIYAM R SHAH	Managing Committee Member
CA RAJIV K DOSHI	Managing Committee Member
RAKESH P. THAKKAR	Managing Committee Member
CA SATYPAL K SADHWANI	Managing Committee Member
SNEHAL K THAKKAR	Managing Committee Member
PARIMAL S SHAH	Managing Committee Member
KARTIKEY B SHAH	Co Opted Member (ITBAR)
BAKULESH H PATEL	Co Opted Member (TAAG)
CA CHINTAN M DOSHI	Co Opted Member (CAASSO)
HIREN R VAKIL	Co Opted Member
KULIN C PATHAK	Co Opted Member(south)
CA PIYUSH D PANCHAL	Co opted Member (Central)
KALPESH RUPARELIYA	co Opted Member (Saurashtra)

CONSTITUTION AMENDMENT COMMITTEE

CHAIRMAN	ADV. DHIRESH T SHAH
CO CHAIRMAN	ADV PRAFUL C SHAH
CO CHAIRMAN	CA DHINAL A. SHAH
CO CHIARMAN	CA JAYESH MOR
MEMBER	CA AJIT C. SHAH
MEMBER	CA BAKUL I SHAH
MEMBER	ADV. HIREN R. VAKIL
MEMBER	CA ASIM L THAKKAR

ALL GUJARAT FEDERATION OF TAX CONSULTANTS COMMITTEE FOR THE YEAR 2022-23

Adv. Hiren Vakil	President
Balmukund Shah	Hon. Secretary
Adv.Kartikey Shah	IPP
CA Ravi Shah	Sr. Vice President
CA Vishves Shah	Vice President
Ramesh Trivedi	Vice President (Saurashtra Zone)
Mahendra Swami	Vice President (North Zone)
Sunil Shah	Vice President (Central Zone)
Adv.Anil Shah	Vice President (South Zone)
Adv.Rupesh Shah	Hon. Jt. Secretary
Adv.Jignesh Bhagat	Hon. Jt. Secretary
CA Shridhar Shah	Hon. Jt. Secretary
CA Shivam Bhavsar	Hon. Treasurer
Adv Ajit Tiwari	Managing Committee Member
Adv. Amit Panchal	Managing Committee Member
Adv Amit Soni	Managing Committee Member
Adv Anil Parikh	Managing Committee Member
Adv Ashutosh Thakkar	Managing Committee Member
CA Anand Raichura	Managing Committee Member
CA Ashish Tekwani	Managing Committee Member
Adv Bharat Dave	Managing Committee Member

Adv Dhinal Shah	Managing Committee Member
Adv Dipesh Shakwala	Managing Committee Member
Adv Haresh Kansara	Managing Committee Member
Adv Madhusudan Patel	Managing Committee Member
Adv Mrudang Vakil	Managing Committee Member
CA Maulik Patel	Managing Committee Member
Adv Narendra Kansara	Managing Committee Member
Adv nitin Vadodaria	Managing Committee Member
Adv. Ratilal Vagasia	Managing Committee Member
CA Snajay Patel	Managing Committee Member
Ca Sanjeev Buddh	Managing Committee Member
SR Adv. Saurabh Soparkar	Co Opted Member (ITAT)
Dhruvin Mehta	Co Opted Member (ITBAR)
Adv Pankaj Shah	Co Opted Member (TAAG)
Adv Maulin Shah	Co Opted Member (Central)
CA Ketan Shah	Co Opted Member (Central)
CA Hiren Shah	Co Opted Member
CA Purshottam Khandelwal	Co Opted Member
CA Rajendra Kabra	Co Opted Member
CA Vikas Jain	Co Opted Member
Bhupendra Thakkar	Co Opted Member

CONSTITUTION COMMITTEE

CHAIRMAN	ADV. DHIRESH T SHAH
CO CHAIRMAN	ADV PRAFUL C SHAH
CO CHAIRMAN	ADV. DHRUVEN SHAH
MEMBER	CA VISHVESH SHAH
MEMBER	ADV. RUPESH SHAH
MEMBER	CA ASIM L THAKKAR

**MEMORANDUM OF ASSOCIATION OF
ALL GUJARAT FEDERATION OF TAX
CONSULTANTS AHMEDABAD**
[As Amended & Approved by EGM held on 30/03/2023]

1. The name of the Federation shall be **"ALL GUJARAT FEDERATION OF TAX CONSULTANTS"** (Hereinafter referred to as the **"FEDERATION"**).

2. The Registered Office of the Association shall be situated at Ahmedabad.

3. The aims and objects for which the Federation is established are as under:
 - (1) To protect and advance the interests of Tax Consultants and to take necessary steps for prompting, supporting or opposing any legislative, executive or other actions affecting the profession of Tax consultants.

 - (2) To assist in organizing association of tax consultants in Gujarat with the object of effective representation of common problems of Tax Consultants association and tax payers before various authorities.

 - (3) To promote and advance professional activities of Tax Consultants in the field of direct tax, indirect tax, corporate and allied laws and to publish journals, books,

pamphlets, brochures and to collect and compile judgments, circulars, rules and notifications relating to tax matters.

- (4) To organize meetings, seminars, study circles, conferences, workshops etc. for the purpose of continuing education of Tax Consultants in relation to tax laws and allied laws and to participate in national and international conferences related to tax matters.
- (5) To ensure that direct tax, indirect tax, corporate and allied tax laws are just and fair and to prompt rationalization and simplification of tax laws and to submit memorandums, representations and draft amendments to various authorities presenting the viewpoints of Tax Consultants in connection with direct tax, indirect tax, corporate and allied laws.
- (6) To foster unity, brotherhood, goodwill, understanding and fellowship amongst the Tax Consultants in the state of Gujarat and for that arrange various programmes and activities.
- (7) To encourage and establish close relationship between Tax consultants and various tax departments for the purpose of better administration of tax laws and for removal of grievances, hardships and harassment to tax payers in the course of administration of tax laws.

- (8) To ensure effective representation of Tax Consultants on various bodies, committees and commissions appointed by the Government so that the interest of Tax Consultants and all tax-payers in general are safeguarded.
- (9) To do all such other things as are incidental to or conducive to the attainment of the objects of the Federation.
4. If upon the winding up or dissolution of the Federation, there shall remain, after the satisfaction of all its debts and liabilities, any property whatsoever, the same shall not be paid to or distributed amongst the members of the Federation or any of them but shall be given to some other society or Federation / Association having objects similar to those of the Federation.
5. This constitution was adopted at the meeting of the representatives of various Associations of Tax Consultants in Gujarat held on 25th February, 1992 at Ahmedabad and the same has been signed by the said representatives as original subscribers.

Dated 25th February, 1992.

SIGNATURES: -

- | | |
|--------------------------|--------------------------|
| 1. SD/- K. H. Kaji | 12. SD/- Ashok C. Parikh |
| 2. SD/- C. B. Parekh | 13. SD/- Hemant C. Patel |
| 3. SD/- Mafatlal S. Shah | 14. SD/- U. A. Majumdar |
| 4. SD/- Mukesh M. Patel | 15. SD/- Bhatt U. J. |
| 5. SD/- Dhires T. Shah | 16. SD/- P. N. Popat |

6. SD/- Bihari B. Shah
7. SD/- Harish N. Shah
8. SD/- Dinesh S. Shah
9. SD/- Deepak Rindani
10. SD/- C. N. Shah
11. SD/- Kanubhai Thakkar
17. SD/- Hiren Vakil
18. SD/- Kanubhai R. Patel
19. SD/- K. B. Shah
20. SD/- Manubhai Shah
21. SD/- Ketan M. Bhatt

CA Asutosh P. Nanavaty

President (2018-19)

CA Vishves A. Shah

Hon. Secretary (2018-19)

Adv. Dhires T. Shah
Chairman

CA Jayesh C. Mor **Adv. Praful C. Shah**
Co-Chairmen

Constitution Amendment Committee

**AS AMENDED & APPROVED BY EGM HELD ON
29/03/2019**

Adv Hiren R. Vakil

President (2022-23)

Balmukund N. Shah

Hon. Secretary (2022-23)

Adv. Dhires T. Shah
Chairman

Adv. Praful C. Shah **Adv. Dhruven V Shah**
Co-Chairmen

Constitution Amendment Committee

**AS AMENDED & APPROVED BY EGM HELD ON
30/03/2023**

**MEMORANDUM OF ASSOCIATION OF
ALL GUJARAT FEDERATION OF TAX
CONSULTANTS AHMEDABAD**

[As Amended & Approved by EGM held on 30/03/2023]

DEFINITIONS

1. In these rules, unless the context otherwise requires: -
 - (a) **"THE FEDERATION"** means **ALL GUJARAT FEDERATION OF TAX CONSULTANTS**, having registered office at Ahmedabad.
 - (b) **"TAX CONSULTANTS"** means a person who, being a Chartered Accountant, an Advocate or a Tax Practitioner, practicing in the field of Direct Tax Laws and / or Indirect Tax Laws.
 - (c) **"COMMITTEE"** means any committee or sub committee formed by the Managing Committee under the powers given by these rules & regulations.
 - (d) **"MANAGING COMMITTEE"** means the Managing Committee of the Federation for the time being in force.
 - (e) **"FINANCIAL YEAR"** means the period of twelve months commencing on the First day of April and ending on the Thirty-First day of March of the following year.

- (f) **"MEMBER"** means a person enrolled as a member of the Federation, a Life member, an honorary member or an Institutional member, as the case may be.
- (g) **"OFFICE BEARERS"** means the President, Six Vice-Presidents, Secretary, three Joint Secretaries and a Treasurer.
- (h) **"SECRETARY"** means the secretary or secretaries holding office as such.
- (i) **"RULES"** means the rules and regulations of the federation for the time being in force.
- (j) **"ADVISORY BOARD OF THE PAST PRESIDENTS"** means the Advisory Board of the Past Presidents comprising of all the Past Presidents includes immediate past president of the Federation.
- (k) **"ZONE"** means the
- **"North Zone"** comprising of all regions above Ahmedabad Zone up to Rajasthan Border.
 - **"South Zone"** all regions from Surat to Vapi including Daman and Silvasa.
 - **"Saurashtra Zone"** all regions of Saurashtra area including kutchh and including union territory Diu.

- **“Ahmedabad Zone”** means Ahmedabad Municipal and Auda limit.
- **“Central Zone”** all other regions and area not covered above shall comprising of “Central Zone”.

CONSTITUTION OF THE FEDERATION

2. The Federation is established for the purposes and with the objects specified in the Memorandum of Association.
3. The persons who are Tax Consultants and who have signed the Memorandum of Association shall be the first members of the Federation; and they and all other Tax Consultants who are presently members of this Federation and all other members who join hereinafter shall constitute "ALL GUJARAT FEDERATION OF TAX CONSULTANTS ", Ahmedabad.

MEMBERSHIP

4. All the members of " All Gujarat Federation of Tax Consultants", Room No: 303, B- wing, Pratyaksha Kar Bhavan, Nr. Panjarapole, Ambawadi, Ahmedabad - 380 015 or at any place as may be decided by managing committee. (hereinafter called the "existing Federation") existing on the date of amendment of the constitution shall continue to be the members of this Federation and the subscriptions paid by them shall be deemed to have been paid to the Federation.

(A) ELIGIBILITY: -

(i) The following shall be eligible to become members of the Federation:

(a) INSTITUTIONAL MEMBERS:

All Associations /Institutions of Advocates, Chartered Accountants and Tax Practitioners operating in the state of Gujarat in which Tax consultants practicing in Direct and/or Indirect tax laws are members shall be eligible to become Life Time Member. Such members shall be represented by representatives nominated by it as indicated hereinafter.

(b) INDIVIDUAL MEMBERS:

Individual Tax Consultant being an Advocate, a Chartered Accountant or a Tax Practitioner associated with the practice of Direct and/or Indirect Tax laws anywhere in India shall be eligible to become a Life member.

(B) CLASS OF MEMBERS:

(i) There shall be following classes of members:

[a] Institutional Member

[b] Life Member

[c] Honorary Member

(ii) **Honorary Members:**

The Managing Committee shall be entitled to admit any distinguished person of eminence in the field of Direct and/or Indirect Tax Laws or corporate laws with vast experience and exposure in all respective laws, administration or legislature or judiciary or public service, on the basis of services rendered by such person in such field/s as an 'Honorary Member'.

The total number of such 'Honorary Members' shall not, however, exceed 10. Such 'Honorary member/s' shall not be liable to pay any entrance fee or annual subscription. The appointment of such honorary member/s will be for a Maximum period of 3 years or as decided by the Managing Committee from time to time. Such member/s shall cease to be such member/s on the expiry of such period or in case of death or resignation, whichever is earlier.

Such member shall have no right to vote at any general meeting of the Federation or to hold any office.

(iii) **LIFE MEMBERS:**

The Managing Committee shall be entitled to admit as a Life Member any Individual eligible to become a member of the Federation. Such Life

member shall not be liable to pay any annual subscription but shall pay only the fees mentioned in clause-7 and 8. Such person shall cease to be a member in case of his death or resignation or in the event of expulsion by the Managing Committee.

(C) ADMISSION: -

- (i) Every candidate, for admission as a member, shall be proposed by one member and seconded by another member, being members who are not in arrears of annual fees for the immediately preceding Financial year. The application for membership shall be made in writing to the Managing Committee on a prescribed form and shall contain such particulars as may be required/prescribed by the Managing Committee. The application shall be signed by the candidate and his/her proposer and seconder and shall be delivered at the office of the Federation together with the amount of subscription as provided under rule 7 and/or 8.
- (ii) On being satisfied with the eligibility of the Applicant, the Managing Committee may, in its discretion, either admit or reject any candidate for membership of the Federation and shall not be bound

to give reasons for the rejection of any such candidate. Subject to the approval of application by the Managing Committee, the membership shall take effect from the date of the acknowledgement of the application. However, a member can cast his/her vote only after his/her application for membership is approved by the Managing Committee. Due intimation of rejection shall be given to the applicant within one month of such rejection.

- (iii) Every member by joining the Federation undertakes that so long as he/she shall continue to be a member, he/she will observe professional ethics and discipline and all the rules of the Federation for the time being in force.

5. RESIGNATION/CESSATION: -

- (1) Any member may resign from the Federation after clearing all outstanding dues by intimation in writing to the Secretary of his intention to do so. The resignation shall be effective from the date of acceptance of the resignation by the Managing Committee.

The Managing Committee may re-admit any such member on fresh application with prescribed entrance fee & annual subscription.

- (2) Any member shall be deemed to have ceased to be a member of the Federation in the event of –
- (a) His /her ceasing to be a Tax Consultant practicing in the field of Direct and Indirect Tax Laws,
 - (b) His/her name being removed as a member of the Institute of Chartered Accountants of India., New Delhi (Institute) or State Bar Council or from the Panel of Commissioner of Income tax or any other Indirect Tax etc. (Commissioner), as the case may be; for a period exceeding six months.
 - (c) Annual subscription or other amounts remaining in arrear for more than three years in spite of a registered /recorded notice by the Managing Committee or the Secretary duly served upon the member,
 - (d) He or she being adjudged to be of unsound mind by a Competent Court.

The Managing Committee may re-admit any such member who has ceased to be a member of the Federation by virtue of the operation of clause (b) or (c) as above on fresh application with prescribed Entrance fee & annual subscription but only after his name is re- instated by the `Institute' or `State Bar Council' or `Commissioner' and/or after he

clears all his outstanding dues including annual subscription, as the case may be.

- (3) Any person who shall, for any cause whatsoever, cease to be a member of the Federation, shall not, nor shall his representative, have any interest in or claim against the funds or property of the Federation, but he shall nevertheless remain liable for and shall pay to the Federation all monies which, at the time of his ceasing to be a member, may be due from him to the Federation.
6. The Memorandum of Association and Rules and Regulations of the Federation shall be printed and also kept in the computer/electronic media. On an application being made, the member shall be supplied with a printed/soft copy of the same – either physically or electronically on payment of such sum as the Managing Committee may, from time to time, decide but no member shall be absolved from the operation of the prescribed rules and regulations on the plea of his/her not having received such copy or read such rules and regulations.

7. ENTRANCE FEES AND ANNUAL SUBSCRIPTION:

- (1) The annual fees shall become due on First April each year and shall be paid before 30th June of each year. The entrance fees and the annual subscription payable by Ordinary/Life member & Institutional members listed above in Rule (4)(A)(i) shall be as follows: -

Category	Entrance Fees	Annual fees	Lifetime Membership Fees
	Rs.	Rs.	Rs.
[A] Institutional/Association			
Having Total Membership as on 31st March-			
[a] Up to 50	500	1000	2000
[b] Between 51 to 100	1000	1500	3000
[c] Between 101 to 250	1250	2000	4000
[d] Exceeding 250	1500	3000	6000
[B] Life Members (Indl.)	200	-	2000
[C] Ordi. Indl. Member	200	300	N.A.

In case of Institutional Members also, they shall convert themselves from Ordinary Members to Lifetime Members by paying up the difference between the respective Life Membership Fees and Annual Fees shall be paid not later than 31st December, 2014, failing which, the membership will be terminated. On and from 1st January, 2015, Institutional Members will be admitted on 'Life Membership' basis only.

Further, in case of Institutional Members, if the number of members of the respective Institutions exceeds the upper limit as prescribed above, such institutional members will make up the difference of life time membership fees as per the above schedule within three months from the end of the year in which the number of membership so exceeds. For this purpose, each Institutional member shall intimate its total membership as on 31st March of every year by 31st May of every year.

- (2) Provided that the Managing Committee may revise the Entrance Fee payable by Ordinary individual, Life member and Institutional members from time to time, so however that the entrance fee so revised by the Managing Committee shall not, without the prior approval of the members in general meeting, exceed Rs.500/- (Rupees Five Hundred only) in case of individual members and Rs.3000/- (Rupees Three Thousand only) in case of Institutional members.
- (3) Provided that the Managing Committee may revise the Annual Subscription payable by ordinary members from time to time, so however, that the subscription so revised by the Managing Committee shall not, without the prior approval of the members in general meeting, exceed Rs.750/- (Rupees Seven Hundred Fifty only) per annum in the case of Individual ordinary member and Rs.7500/- (Rupees Seven Thousand Five Hundred only) per annum in case of Institutional members.

- (4) Provided that subject to the provisions of Clause [B-i] above, the persons becoming members of the Federation for the first time on or after 1st October of any financial year shall be required to pay annual subscription for such financial year to the extent of 50% of the normal annual subscription payable as per clause 7[1][ii] for the full financial year as above or, as revised by the Managing Committee from time to time.
- (5) In case of failure to pay the annual subscription by 30th June, in each year, the annual subscription payable by an ordinary/Individual member shall be Rs. 400/- and that payable by the Institutional members shall also be increased by 30% of the Annual subscription payable as above or as revised from time to time, unless waived by the managing committee.
- (6) In the event of annual subscription remaining in arrears on 30th September of that year, all the benefits and privileges of a member will automatically be suspended till the date of payment of annual subscription, and accordingly, the member will not be entitled to receive the journal, correspondences, newsletter, circulars etc. and also to participate in the activities of the Federation till such dues are cleared. Such members will be treated as 'Dormant members'.

Notwithstanding above, it is further provided that a member shall not be entitled to vote at any General Meeting held in the month of July or thereafter in any financial year, unless he/she has paid the Annual Subscription due

till date as per the prevailing rules and regulations before the commencement of the said meeting.

8. Life Membership

An individual person paying Rs. 2000/- in addition to the Entrance Fees payable under Rule 7 shall be entitled to become a Life Member of the Federation. A Life member shall not be required to pay Annual Subscription.

"Provided that the Managing Committee may revise the life membership fees from time to time, so however that the fees so revised by the Managing Committee shall not, without the approval of the members in general meeting, exceed Rs. 5,000/- (Rupees Five thousand only).

Provided, however, an existing Ordinary individual member shall be eligible to convert himself/herself into a Life member on his/her paying the sum of Rs.

2000/- or such other amount in the light of the revision of Life membership fee made by the Managing Committee. On his/her admission as a Life member, he/she will cease to be an ordinary member and will not be required to pay annual subscription.

9. Additional Subscription:

An additional subscription may be collected once in five financial years from the Ordinary Individual

members, Life members, honorary members and Institutional members for the furtherance of the objects of the Federation, if the members present at any general meeting so decide. In such cases, all such members will be liable to pay the same and in case of failure to do so, they will be deemed to be members in arrears and all the consequences may follow.

REGISTER OF MEMBERS

10. The Federation shall maintain a Register of Members in which the following particulars shall be entered: -
- (a) Name of the member,
 - (b) Address of the member,
 - (c) Occupation,
 - (d) Class of Membership and Membership Number,
 - (e) Date of Admission,
 - (f) Date of cessation/vacation and Readmission, if any,
 - (g) Date of conversion into Life Membership,
 - (h) Date of becoming 'Dormant Member' and Restoration as an Ordinary member,
 - (i) Telephone No. of Office and Residence,
 - (j) Mobile No.,
 - (k) Blood Group,
 - (l) E-mail Address,
 - (m) Such other particulars as may be prescribed by

the Managing Committee from time to time.

ADVISORY BOARD OF THE PAST PRESIDENTS

- 10A. 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.

MANAGING COMMITTEE

- 11.
- (1) The management of the Federation shall be vested in the Managing Committee which consist of 32 (Thirty-Two) members including the Immediate Past President but exclusion of President Emeritus, Co-Opted Members, Special invitees, and Honorary Members. The voting rights at the Managing Committee meetings shall have only of 32 (Thirty-Two) elected Members of Managing Committee.
 - (2) The election as in accordance with clause 12(A)(2) of 30 members of the Managing Committee excluding Immediate Past President and candidature for the post of president shall be held at any time before 31st day of July of each Financial Year at the Election Meeting every year from amongst the members and those elected shall hold office till the conclusion of the next Annual General Meeting.

If the Annual general meeting cannot be held before the due date specified in clause 13 under the circumstances beyond the control of the managing committee and consequently the election cannot take place by the afore said due date, the President/ Hon. Secretary shall have the powers to hold the belated annual general meeting and election meeting subject to ratification at the said annual general meeting, in the event of which the belated annual general meeting and election meeting would be treated as in order.

- (3) The election for Thirty Members of the Managing Committee shall take place as per the following guidelines:
 - (i) Twelve Institutional Members shall be elected out of nominations received of representative of institutional members. Out of twelve institutional members' four members from Ahmedabad Zone and maximum eight members from all other zones shall be elected.;
 - (ii) Eighteen Individual Members shall be elected out of all individual members of federation. Out of Eighteen members' maximum seven members from all other zones and remaining eleven members from Ahmedabad zone shall be elected.

- (iii) The term of the Managing Committee so elected shall be for One year commencing from the conclusion of the annual general meeting and ending on the conclusion of the next annual general meeting.
 - (iv) The institutional members shall send the Nomination of the one representative out of the existing appointed office bearers or/ and past presidents duly accompanied by certified copy of resolution of respective institution along with Nomination form duly proposed and seconded by president and secretary of respective institution.
- (4) The Senior Vice-President of the immediately preceding year shall automatically be declared as the President of the Federation at the Special Election Meeting of election committee. However, such senior vice president of the immediate preceding year and declared as president need not file any nomination form.

If the Senior Vice-President, of the immediately preceding year has declared his/her inability /unwillingness to become the President, the Managing Committee shall select the President from amongst the other Vice- Presidents of the preceding year. If there is no such Vice-President who is agreeable to be the President, then the Members at Annual General Meeting shall

appoint any member to be the President of the Federation.

In order to have harmony amongst the members, the first Vice- President I.e. Senior Vice President shall be appointed in rotation from amongst the members of the following categories in the following order:

- (i) CHARTERED ACCOUNTANTS FROM AHMEDABAD ZONE.
- (ii) ADVOCATES / TAX CONSULTANTS FROM AHMEDABAD ZONE.
- (iii) OUTSTATION MEMBERS FROM OTHER THAN AHMEDABAD ZONE.

Accordingly, the nomination for the post of Senior Vice- President shall be invited as per above rotation duly proposed and seconded. In Case of institutional nomination, it should be proposed and seconded by president and secretary of the respective association duly accompanied by copy of resolution. In case of an individual nomination, he /she should have a minimum qualification of being past president or chairman of any professional association. Provided that no member of the Managing Committee shall be eligible to hold office as President or Secretary of the Federation, if he is at that time President / Hon Secretary of any other professional Association in India.

In event of more than one Nomination received for the post of senior vice president, the election committee shall scrutinise the nominations for the post of senior vice president so received. From amongst such valid nominations the election

committee shall conduct election process as in accordance with clause 12(B). The elected senior vice president at Special Election Meeting shall be declared at Annual General Meeting.

At the first meeting of the Managing Committee after it holds office, it shall proceed to elect by show of hands or secret ballot the following office-bearers.

- (a) Five Vice Presidents
- (b) Honorary Secretary
- (c) Three Joint Honorary Secretaries
- (d) Honorary Treasurer

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 the recommendation of president shall be binding to the members of the Managing Committee.

(5) The Managing Committee shall be entitled to co-opt not more than ten members as Co-opted members and may also invite such number of members as Special Invitees as the President thinks fit, after the election of the office-bearers. Such Co-opted members and Special Invitees shall vacate along with other Managing Committee members.

(6) In addition, to the aforesaid office-bearers and the co-opted members/Special Invitees, the immediate Past President, if not re-elected,

shall be an ex-officio member of the Managing Committee.

- (7) A member of the Managing Committee may resign by giving one month's notice in writing to Honorary Secretary and in his absence, to any of the three Joint Honorary Secretaries but in the event of any of the Secretaries wishing to resign, such notice shall be given to the President.
- (8) The office of a member of the Managing Committee shall be vacated by any member -
 - (a) if he ceases to be a member of this Federation by reason of any of the disabilities stated in the rules, or
 - (b) if he absents himself from three consecutive meetings or all the meetings of the Managing Committee held during the period of three consecutive months, whichever is longer, without leave of absence.
- (9) All vacancies among the members of the Managing Committee, including office bearers, occurring during the year for any reason including vacation as above, shall be filled in by it if so desired at its discretion for the unexpired period. Even the member vacating as above may be re-appointed. The said Managing Committee and the said office bearers will continue to remain in office till elections, if

necessary, are held and new Managing Committee assumes office.

(10) The Honorary Secretary assisted by the Joint Honorary Secretaries shall be responsible for the efficient management of the Federation and shall carry on correspondence on behalf of the Federation, perform such duties as may be prescribed by the Managing Committee from time to time, collect the membership fees, dues and donations receive, hold, manage and discharge funds of the Federation as authorized by the Managing Committee, keep proper books of account, prepare annual budget and annual accounts and present it to the Federation each year along with duly audited financial statement for the preceding year and perform such other duties as may be prescribed by the Managing Committee from time to time.

(11) The Hon. Treasurer shall keep complete accounts of all financial transactions and will prepare annual accounts and such accounts, after having been audited shall be placed before the Managing Committee for approval and thereafter it shall be circulated to the members for consideration and adoption at the annual meeting of the Federation. The Managing Committee shall make a report of the activities of the Federation during the previous year and shall circulate it to the members along with the audited accounts.

(A) Nominations:

- (1) Subject to clause 4 of para 12 The Honorary Secretary shall, at least before 40 days from the date of the Annual General Meeting, but in any case before 30th day of June, every year, by intimation in writing to every member whose name appears in the Register of Members on the immediately preceding 31st day of March, invite nominations for the post of senior vice president and for the post of members of managing committee except otherwise than for the post of President for election of the Managing Committee members in the form prescribed by the Managing Committee. Provided that if the Annual General Meeting is scheduled to be held in April and such intimation is required to be sent before 31st March of the current Financial Year, such intimation shall be sent to all members whose names appear in the Register of members as on the date of sending such intimation.
- (2) Members of the Federation who are not in arrears of annual subscription (including for the current year) on the date of filing his/her nomination, Life members and Institutional Members through their Nominees, who in either case have been enrolled as members of the Federation for a minimum period of Three years on the date of filing nomination shall be eligible to stand for election as a member of the Managing Committee.
- (3) If a member files nomination forms for election concurrently for more than one

office/membership of the executive committee, his all nomination forms shall be rejected.

(4) Members standing for election shall notify their candidature either for the post of senior vice president or for the post of members of managing committee to the Honorary Secretary in the form prescribed by the Managing Committee, duly filled 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.500/- (In word rupees five hundred only) by either registered post or by hand/recorded delivery 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.

(5) The nominations so received will be handed over to the scrutinisers appointed under Rule 12(B)(2) for scrutiny. After the nominations of the members standing for election have been scrutinised by the scrutinisers, the scrutinisers shall give a list of valid nominations to the President. The decision of the Scrutinizers shall be final and conclusive, no candidate will be entitled to go to the court of law. The names of members whose nominations are found to be

valid shall be declared by the Election Committee and, the same will be exhibited on the notice board of the Federation not on or before 12 days of the election during office hours.

- (6) Any member whose nomination for election is declared to be valid, will be entitled to withdraw his/her candidature by giving a written notice to any of the Hon. Secretary at least 10 days before the time of election. The Scrutinizers /President shall cause the final list of candidates to be placed on the notice board on or before 9 days of the election.
- (7) In the event when no nomination papers are received or when nomination papers received are less than the number of members to be elected, the election shall be conducted in the Special Election Meeting by oral proposals in respect of remaining and / or all posts to be elected.
- (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 through online digital process or through physical mode at specified place of respective zone viz., (i) Central Zone to be at Ahmedabad (ii) Southern Zone to be at Surat (iii) North Zone to be at Palanpur and (iv) Saurashtra Zone to be at Bhavnagar, 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.

- (9) In case of election for the post of senior vice president nominations received either from institutional category or individual category, vote shall be cast by all the individual members and president and secretary of all the institutional members.
- (10) In case of election in institutional category for the post of managing committee members, voting right shall be vested with president and secretary of respective member association for the election of 12 institutional members which consists of 4 members of Ahmedabad Zone and 8 members from all other zones.
- (11) In case of election in individual category, all individual members of Association shall have equal right to vote. Out of 18 members maximum six members from all other zones and remaining 12 members shall be elected from Ahmedabad Zone.
- (12) In event of nominations received are exceeding the specified limits, the election will be held at Ahmedabad only.

(B) Election:

- (1) The Managing Committee shall constitute an Election Committee for the purpose of election.

(2) Election Committee:

The Election Committee shall consist of the following members of the Federation.

- [1] Outgoing President
- [2] Three Past Presidents
- [3] Five Members

Provided that any member appointed as a member of the election committee shall not file his / her nomination for the election nor shall sign the nomination of other members as proposer or seconder or in any other manner.

Also, any member intending to file any nomination shall not be appointed as an election committee member. The election committee members shall not directly or indirectly, support any of the candidate.

(3) **Functions of Election Committee:**

The Election Committee shall perform the following functions by taking assistance of the employees and other members of the Federation.

[i] The Election Committee of the Federation shall appoint one person to act as a Chairman and three persons as scrutinisers from the Election Committee.

[ii] To verify the applications for candidature received within the time limit fixed in the notice issued by the Federation. The duty of the Scrutinizers shall be to scrutinize the nominations and declare valid nominations, to initial ballots, to scrutinize ballots and count valid votes polled.

[iii] The duty of the Chairman will be to

supervise the elections, declare successful candidates and sign the election result. The Chairman will be free to take such assistance/help from the scrutinizers as he thinks fit. If any of the scrutinizers and/or Chairman is/are absent at the relevant time or at the time of election, the Election Committee shall fill in the vacancy from the members present who are not seeking election.

[iv] To fix/announce the place and the time period when the poll will take place and duration for which ballot boxes will remain open on the date fixed by the Managing Committee.

[v] To fix the date and time for acceptance/withdrawal of nominations, Scrutiny of nominations, declaration of valid nominations, providing the list of eligible voters to the candidates whose names appear in the final list of candidates etc.

[vi] To furnish a list of prospective voters to the candidates.

[vii] To frame the rules relating to the canvassing and proper and fair conduct of the election. If any breach of such rules is noticed, the Election Committee may take such action including cancellation of the candidature of such member and/or expulsion/suspension of a member. However, proper opportunity of being heard shall be given to such member to defend his action.

[viii] To decide the admissible ID proof for

identification of a voter at the time of election.

[ix] To ensure that all the arrangements are made for the election.

[x] To monitor the election process and ensure that rules for election are properly observed.

[xi] To arrange for the counting of votes and declare the result.

[xii] Such other matters as may be necessary to ensure smooth and peaceful election.

- (4) Life Members and Nominees of the Institutional Members not in arrears of annual subscription for the immediately preceding Financial Year on the date of election shall be eligible to vote and shall personally fill up and cast the voting paper i.e. ballot into the ballot box kept at the time of the election.
- (5) The members entitled to vote at the election shall do so by placing a cross against the name/s of the candidate/s for whom he desires to vote on the ballot duly initialed by the scrutinizers.

He/she shall not place more or less crosses against the names of the candidates than the number of candidates to be elected. In such an event his/her ballot will be treated as invalid. The voting paper shall not be signed by the member, in the event of which also the same

shall be treated as invalid.

- (6) At the conclusion of voting, the votes shall be counted by the scrutinizers/Chairman who shall submit their report to the President.
- (7) The President/Chairman of the Annual Meeting shall announce the result of the election at the said Annual General Meeting. The names of the successful candidates shall then be exhibited on the Notice Board at the registered office of the Federation. Such decision of the President shall be final.
- (8) In the event of there being an equal number of votes in favour of two or more candidates and in the event of the number of such candidates exceeding the number of vacancies available, the result of the election shall be determined by a draw.
- (9) As the event of the election for the members of the managing committee through the digital mode or physical mode, the proxies voting shall not be permitted in any case.
- (10) In the event of election, ballot papers shall be preserved for one year from the date of election. However, in case of pending litigation or dispute, it may be preserved for such longer period as may be decided by the Managing Committee.

GENERAL MEETINGS

13.

- (1) The Annual general meeting shall be held at Ahmedabad before the 31st day of July, every year on such date and at such place/time as the Managing Committee may decide.
- (2) The annual general meeting shall also be called ordinary general meeting. All other meetings of the federation shall be called Extra-ordinary / Special General Meetings.

The word 'general meeting' in these rules means the Annual General Meeting or Extra Ordinary / Special General Meeting.

- (i) The Managing Committee may, whenever it thinks fit convene an extra ordinary general meeting.
- (ii) The Managing Committee shall, on a requisition being made in writing by at least one-fourth the total number of members or 250 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.
- (iii) If the Managing Committee fails to

convene an extra-ordinary general meeting within 60 days from the date of receipt of the requisition, the requisitionists shall have the power to convene the extra-ordinary general meeting themselves within six weeks after the delivery of requisition.

- (3) Fourteen days' clear notice shall be given for every ordinary general meeting and extra-ordinary general meeting to all the members specifying the place, day and hour of the meeting and the agenda for the same.

Provided, however, that the President of the Federation shall have the powers, in consultation with the Managing committee members, to cause an emergency meeting of the Federation to be convened at any time by giving two days' clear notice thereof to the members, or by an advertisement or through any other mode.

- (4) The accidental omission to give any such notice to any member or non-receipt of such notice shall not invalidate or vitiate the proceedings of any meeting or any resolution passed at any such meeting.
- (5) At the annual general meeting, the following businesses shall be transacted:

[a] To read and adopt, with or without modification, the minutes of previous general meeting.

[b] To receive, consider and adopt with or

without modification, the report of the Managing Committee for the relevant year about the management and the affairs of the Federation.

[c] To receive, consider and adopt the audited accounts of the Federation for the financial year.

[d] To declare and announce the Name of President and Sr. Vice President and also to announce the result of election of the members of the Managing Committee.

[e] To appoint auditors with or without remuneration.

[f] To designate an eminent member to be the President Emeritus as per Rule 10B.

[g] Such other business as may be specified in the notice convening the meeting.

[h] Any other business or matter as may be thought fit by the Chairman of the Meeting though not specified in the notice of the meeting.

Provided that a member who wishes to bring before the annual general meeting any motion not relating to the business of the Annual General Meeting of the Federation as aforesaid shall give notice thereof in writing to the Honorary Secretary, and in his absence, to any of the three Honorary Secretaries, of the federation before at least 30days from the date

of the annual general meeting, and no motion shall come before the meeting unless notice thereof has been so given.

- (6) Fifty members personally present at a general/extra-ordinary general meeting and 200 members Personally present at a general meeting called on requisition shall form a quorum. No business shall be transacted at any meeting, unless the requisite quorum is present at the commencement of the business.
- (7) The President of the Federation for the time being shall preside over and be the chairman of ordinary and extra-ordinary general meetings at which he shall be present and in case of absence of the president, the members shall elect a Chairman of the meeting.
- (8) If, within half an hour from the time appointed for the meeting, the requisite quorum is not present, the meeting, if convened upon a requisition of the members, shall be dissolved. In any other case, it shall be adjourned to the same place on the same day after half an hour. At such an adjourned meeting, the members present shall constitute the quorum.
- (9) Except as otherwise provided, every question submitted to a meeting shall be decided by a show of hands or in such other manner as the Chairman of the meeting shall determine. Every member present shall have one vote and in case

of equality of votes, the Chairman shall have a second or casting vote.

(10) A declaration by the Chairman that a resolution has been carried by a particular majority, or lost, or not carried by a particular majority and an entry to that effect in the minute books of the proceedings of the Federation shall be final and conclusive.

(11) Minutes of the proceedings of every general meeting/ annual general meeting or extraordinary general meeting shall be recorded in the form of a manual/hand-written or computerized minute book to be provided for the purpose of all resolutions. Every minute signed by the Chairman of the meeting to which it relates or by the Chairman of the subsequent meeting shall be sufficient evidence of facts stated therein and shall be final and conclusive.

(12) The chairman of a general meeting may, with the consent of the members, adjourn the meeting from time to time and from place to place, but no business other than the business left unfinished at the meeting so adjourned shall be transacted at any adjourned meeting.

(13) The minutes of the general meeting shall be placed, approved and adopted at the next general meeting.

MEETINGS OF THE MANAGING COMMITTEE

14.(1)(a) The Managing Committee shall meet at such times as they deem advisable. One meeting of the Managing Committee shall be held at least in

every three calendar months. The President of the Federation, and in his absence, first Vice-president now renamed as Senior Vice-President and in the absence of both of them, the Chairman elected from the members present shall preside over the meeting of the Managing Committee as a Chairman. The Chairman shall conduct meetings according to the general rules governing the meetings and shall have a power to give a ruling which shall be binding.

The Managing Committee may meet for the disposal of business or even adjourn or otherwise regulate its meetings and business, as it thinks fit.

(b) The President or the First Vice-president now renamed as Senior Vice-President or, any of the Secretaries upon the direction of the President/Senior Vice-president or any three members of the Managing Committee shall, at any time, summon a meeting of the committee, after giving 3 days' clear notice in normal circumstances. Such a meeting may be called by the President even at one day's notice, if the situation so warrants.

(c) Ten members of the executive committee shall form a quorum.

(2) Any matter requiring urgent disposal may be dealt with by the Managing Committee upon the Secretary circulating the papers concerning the same amongst the managing committee members in Ahmedabad and by such members

recording their opinion on the same in writing, i.e. any question not requiring detailed discussion may be dealt with by a Circular resolution. If majority of the committee members in Ahmedabad approve such matter, it will be deemed that the same is approved by the Managing Committee. The matter so decided by circular resolution shall be placed before the next Managing Committee for their record. However, notwithstanding this, upon a request in writing in that behalf by Seven members of the Managing Committee, the Secretary shall, summon a meeting of the Managing Committee to consider such question.

- (3) Questions at any meeting of the Managing Committee shall be decided by a majority of votes and in case of an equality of votes, the Chairman shall have a second or casting vote.
- (4) The Managing committee shall cause minutes of all resolutions and proceedings of the Managing committee meetings to be recorded in a minute book-manual/hand-written or computerized. Every minute signed by the Chairman of the meeting to which it relates or by the Chairman of a subsequent meeting shall be sufficient evidence of the facts stated therein.

The same shall also apply to Sub-Committees. The Sub-Committee shall also forward a copy of such minutes to the Managing committee within 15 days from the conclusion of the sub- committee meeting.

POWERS OF MANAGING COMMITTEE

15. (1) The management, control and administration of the affairs of the Federation shall be vested in the Managing Committee. In addition to the powers and authorities expressly conferred upon by these rules, the Managing Committee may exercise all such powers and do all such acts and things, as may be exercised and done by the Federation and are not hereby or by legislative enactment expressly directed or required to be exercised or done by the Federation in the general meeting.

(2) Without prejudice to the above, the Managing Committee shall have power:

(a) (i) To make or alter rules from time to time for their own guidance and for the execution of the powers vested in the Managing Committee by the Memorandum of Association.

(ii) To frame or revise, from time to time, rules with regard to number of representatives (not exceeding seven) to be nominated by the Institutional Members, as and when the Managing Committee decides to do so.

(iii) To admit such member/s practicing in the field of Direct and/or Central Indirect laws as Honorary Members as it thinks fit as per Rule 4(B)(ii) and to frame or revise rules, from time to time, with regard to the same and duration of such

membership.

(iv) To determine the powers/authorities of different office bearers and /or executive committee members, sub- committees/ employees etc. to defray expenditure for the objects of the Association.

(v) To regulate the procedures and meetings of the Managing Committee.

(vi) To revise, from time to time, the Entrance Fees and Annual Subscription payable by the Ordinary Individual members and Institutional Members as well as the Life Membership Fees within the limits prescribed by the Rules & Regulations.

(b) To Co-opt members not exceeding Ten and to invite Special Invitees to the Managing Committee.

(c) To delegate, subject to such conditions as they think fit, any of their powers to sub-committees consisting of such member or members of the Managing committee or other person/s being members of the Federation or otherwise, as it may think fit, and to make such regulations as to the proceedings of such sub-committee.

(d) To appear in any case or matter affecting the interest of the members of the Federation, to communicate, correspond

and represent to and appear before the Government of India, Parliament, Legislature, any Authority, Court, Tribunal, Commissioner, Committee, Central Board of Direct Taxes, Semi-government bodies, Inquiry Bodies, Professional bodies, or any other government bodies and persons on behalf of the Federation or its members.

- (e) To Become a member of other Bodies, Chambers, Professional Bodies/Association and/or to nominate the member/s of the association as representative/s of the Association on the Executive committee or sub-committee of other bodies, Chambers, Professional bodies/Associations, government departments.
- (f) To support the actions or activities of other bodies/associations in the larger interest of the members of the Association or in the interest of trade or commerce.
- (g) To appoint and, from time to time, to remove such clerks and employees in the employment of the Association and to fix the remuneration.
- (h) To engage lawyers, accountants or other professional persons for purposes of its activities and particularly to represent the Federation before any court tribunal or authority.

- (i) To accept contributions, donations, gifts in cash or kind for purpose and objects of the Federation on such terms and conditions which are reasonable and acceptable looking to set objects and purposes.
- (j) To develop web-sites or any other electronic media for the use of the members of the Association or other professionals as per rules as may be framed from time to time and to arrange for circulation and sale of books, journals, bulletins, publications, newsletters, pamphlets etc.
- (k) To arrange lectures, conferences, social functions and other opportunities for meeting with a view to raise the standards of professional competence and also to promote personal contacts amongst the members either independently or jointly with any other body or bodies.
- (l) To publish journal relating to the Direct and Indirect Tax laws and all other subjects which are of interest to the members of the Federation and to print, publish and distribute any circulars, periodicals, books, leaflets and to prepare, print, publish and distribute such journal, books and other publications and to procure articles, advertisements, sponsorship or other matter that may seem desirable and in the interest of the profession in general.
- (m) To undertake research and to publish

literature relating to the Direct and Indirect tax laws and allied other laws/subjects which are of interest to the members of the Federation and to Print and publish journals, circulars, newsletters, periodicals, books, leaflets, research publications and to prepare, print and publish and distribute such journals, books and other publications either by way of sale or otherwise and procure articles, advertisements, sponsorship or other matter that may seem desirable in the interest of the profession in general.

- (n) To build, construct, maintain, repair, adapt, alter, improve or develop or furnish any building-own or rented or works considered necessary or convenient for the purposes of the Federation.
- (o) To purchase, take on lease, hire on otherwise acquire or hold any movable or immovable property, rights or other privileges and to improve and develop any or all of them which may be deemed necessary or convenient for any of the objects/purpose of the Federation.
- (p) To contribute, subscribe to, purchase or in any other manner acquire ownership flat in any building or become a member of a co-operative society directly or through the Office bearers or other members of the Federation with a view to acquiring such ownership flat for the purpose of promoting

the objects of the Federation, subject to prior approval of members at a general meeting.

- (q) To sell, lease, exchange and otherwise transfer or dispose of, turn to account or otherwise deal with all or any property - movable or immovable of the Federation, as may be necessary or convenient, for the working of the Federation.
- (r) To borrow, raise or secure the payment of money in such manner as the Federation shall deem proper or convenient for furtherance of the above objects, subject to prior approval of not less than 2/3rd of the members present at a general meeting.
- (s) To set up and/or to support any existing or new scheme for the mutual benefit of the members of such Scheme in order to provide financial assistance to the family members of such member in the event of his/her death and to frame or revise, from time to time, rules with regard to such scheme.
- (t) To prepare and maintain accounts and other relevant records and annual statements of accounts including Income and Expenditure Account and Balance Sheet of the Association.
- (u) To do all such acts and things, as may be necessary for promoting the objects of the

Federation as set forth in the Memorandum of Association.

- (v) To exercise all powers in respect of funds and effects of the Federation not specifically provided in these rules.

ACCOUNTS

16. (1) The accounts shall be closed on the 31st day of March in each year and shall be audited by a chartered accountant or a firm of chartered accountants.

(2) Report of the Managing Committee together with audited income and expenditure account and balance sheet shall be sent to the members along with the notice of annual general meeting by post, courier or through electronic media. However, in case of dispatch through an Electronic Media, on a special request being made in writing, hard copy of the same shall be sent to such member.

(3) The Entrance fees as per Rule 7 and Life Membership as per Rule 8 shall be capitalised and credited to the corpus of the Federation and shall be non-refundable.

(4) The funds of the Federation exceeding the sum of Rs.25000/- (Twenty five thousand only) shall be placed with any Scheduled bank and such sum as is not immediately required in the opinion of the Managing Committee, may be invested in accordance with section 20 of the

Indian Trust Act of 1882 and/or in deposits with scheduled banks on fixed or call basis and/or in units of Unit Trust of India and/or National Savings Certificates and/or such other investments as may be permitted under both the Bombay Public Trust Act,1950 and the Income-tax Act,1961. The aforesaid investments shall be made in the name of the Federation. The bank accounts and investments shall be operated by either President or Vice-president and any one of three secretaries or as resolved by the Managing Committee. The direction by the Managing Committee to buy, sell or transfer the said investments shall be sufficient authority to act upon.

AUDITORS

17. The Federation shall appoint, at each annual general meeting, a chartered accountant or a firm of chartered accountants as auditors with or without remuneration. Provided that no office bearer or a member of the Managing Committee or a firm of which such chartered accountant is a partner shall be appointed as auditors of the Federation. The auditors shall retire at the next annual general meeting but shall be eligible for re- appointment. A casual vacancy in the office of the auditors may be filled up by the Managing Committee.

ADDRESSES OF MEMBERS

18. Every member shall state his full postal address

and e-mail id, if any, in his application for membership. Any change in such address shall be notified to the Honorary Secretary in writing. All the intimations, correspondences, notices etc. shall be sent to the members at such postal address or e-mail id as per the decision of the Managing Committee from time to time.

NOTICES

- 19.(1) A notice may be served upon any member either personally or by sending it through the post/courier in a prepaid letter addressed to such member at his registered address or through any electronic media.
- (2) Any notice sent by post shall, if the address of the member to whom it shall have been sent is in the city of Ahmedabad, be deemed to have been served at the expiration of 24 hours after the same has been posted, and if the address of the member to whom it shall have been sent be out of the city of Ahmedabad, such notice shall be deemed to have been served at the expiration of the time within which letters from Ahmedabad to such place are usually delivered by post, and in proving such service, it shall be sufficient to prove that the letter containing the notice was properly addressed and put into the post office.
- (3) The number of "days" prescribed for any notice under these rules shall mean clear days.

REMOVAL OF A MEMBER

20.

- (1) If any member fails in the observance of professional ethics and discipline or any of the provisions of these rules or of any of the Rules of the Federation made under the powers conferred by these Rules, the Managing Committee may either express their opinion thereon or place the matter before an Extra Ordinary General Meeting /Annual General Meeting for the purpose of considering the propriety of removing such member from the Federation.
- (2) The Committee shall cause a notice in writing to be sent to the member whose conduct is under consideration, appraising him of the fact and giving him an opportunity either of attending personally before the Committee or addressing a written communication to them in explanation or otherwise of the subject matter of the enquiry not earlier than 7 days from the date of service of such notice. Similarly, seven days' previous notice shall be given to him of the General Meeting called to consider his conduct.
- (3) Notice of such Extra-Ordinary General Meeting shall be sent to each member, and the Federation may by a Resolution passed at such Extra-Ordinary General Meeting express their opinion as to the conduct of such member and may by a special resolution expel such member,

from the Federation on the passing of such special resolution with a majority of not less than 2/3rd of members present at the meeting or 100 members, whichever is higher.

- (4) If any of the Office Bearers is found to be guilty of professional misconduct or acting against the interest of the Federation, he may be removed from the Office by the members of the Federation at a general meeting and all the provisions of Rule 20(1) to 20(3) above shall apply for this purpose also.

PROPERTIES AND ASSETS

21. The properties and assets of the association shall vest in the Managing Committee or such of them as may be decided upon by the Managing Committee. It shall also be permissible for the Managing Committee to have the properties and assets held in the name of the office bearers or some of them, as may be considered necessary, desirable and convenient.

ALTERATION OF RULES AND REGULATIONS

22. The Federation may amend, alter, delete, substitute or add to, the rules and regulations of the Federation by a resolution passed at the Extra Ordinary General Meeting of the Federation by two-third majority of the members of the Federation present and voting at the meeting called for the purpose. 200 members shall constitute a quorum for the purpose of such meeting.

The Federation may alter, extend, abridge or amend its objects or purposes and/or other purposes within the meaning of the Societies Registration Act of 1860, in the manner provided by Section 12 of the said Act.

SEAL

23. The Seal of the Federation shall be prepared for the purpose of the Federation and it shall not be used or affixed to any instrument except by the authority or resolution of the Managing Committee and in presence of any two of the office bearers.

INDEMNITY

24. All acts done by the members of the Managing Committee in good faith shall not be invalidated. The office bearers, members of the Managing Committee and the employees of the Federation and the Auditors of the Federation shall be indemnified out of the funds of the Federation against all claims, liabilities, losses, costs, charges and expenses that may, at any time, be made against or incurred by them in the discharge of the duties or in the conduct of the Federation's activities except such as are incurred by their own willful neglect or default.

INTERPRETATION

25. The interpretation of the Rules and Regulations of the Association and of the Bye-laws and rules made by the Managing committee and their construction

and effect shall vest with the Executive committee save and except that ruling with regard to such interpretation, construction and effect given by the Chairman at a meeting of the Managing committee with the approval of such meeting shall be final until the rule or Regulation or Bye-laws in question is duly amended.

ARBITRATION

26. All disputes and questions arising between the members and the Association shall be referred to arbitration and shall be decided in accordance with the provisions of the Arbitration and Conciliation Act,1996 and no member will be entitled to go to the court of law.

CA Asutosh P. Nanavaty
President (2018-19)

CA Vishves A. Shah
Hon. Secretary (2018-19)

Adv. Dhiresh T. Shah
Chairman

CA Jayesh C. Mor

Praful C. Shah

Co-Chairmen

Constitution Amendment Committee

**AS AMENDED & APPROVED BY EGM HELD ON
29/03/2019**

Adv Hiren R. Vakil
President (2022-23)

Balmukund N. Shah
Hon. Secretary (2022-23)

Adv.Dhiresh T.Shah
Chairman

Adv.Praful C. Shah Adv. Dhruven V. Shah
Co-Chairmen

Constitution Amendment Committee

**AS AMENDED & APPROVED BY EGM HELD ON
30/03/2023**