

MEMORANDUM OF ASSOCIATION

SEC	COLUMN	PROPOSED AMENDMENTS IN EXISTING CONSTITUTION
1	NAME	NO CHANGE
2	REGISTERED OFFICE	NO CHANGE
3	OBJECTS (1)	NO CHANGE
	(2)	NO CHANGE
	(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)	NO CHANGE

	(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)	NO CHANGE
	(7)	NO CHANGE
	(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)	NO CHANGE
4		NO CHANGE
5.		NO CHANGE

RULES AND REGULATIONS

NO	COLUMN	PROPOSED AMENDMENTS
1	DEFINATIONS	(a) NO CHANGE
		(b) "TAX CONSULTANTS" means a person who, being a Chartered Accountant, an Advocate or a Tax Practitioner, practising in the field of Direct Tax Laws and / or Indirect Tax Laws.
		(C)NO CHANGE
		(d)NO CHANGE
		(e)NO CHANGE
		(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)NO CHANGE
		(h)NO CHANGE
		(i)NO CHANGE
		(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 <ul style="list-style-type: none"> • "North Zone" comprising of all regions above Ahmedabad Zone up to Rajasthan Border. • "South Zone" all regions from Bharuch to Vapi including Daman and Silvasa.

		<ul style="list-style-type: none"> • "Saurashtra Zone" all regions of Saurashtra area including kutchh. • "Ahmedabad Zone" means Ahmedabad Municipal and Auda limit. • "Central Zone" all other regions and area not covered above shall comprising of "Central Zone".
2	CONSTITUTION OF THE FEDERATION	NO CHANGE
3		NO CHANGE
4	Membership	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.
4(A)	ELIGIBILITY	<p>(I) The following shall be eligible to become members of the Federation :</p> <p>(a) INSTITUTIONAL MEMBERS : All Associations/Institutions of Advocates, Chartered Accountants and Tax Practitioners operating in the state of Gujarat in which Tax consultants practising 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.</p> <p>(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.</p>

4(B)	CLASS OF MEMBERS	(B) CLASS OF MEMBERS : (i) There shall be following classes of members: [a]Institutional Member [b]Life Member [c]Honorary Member
4B(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 ' <i>Honorary Member</i> '.
4B(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.
4(C)	ADMISSION	NO CHANGE
5	RESIGNATION/CESSATION	(1)NO CHANGE
		(2)NO CHANGE
		(a)NO CHANGE
		(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) NO CHANGE
		(d) NO CHANGE
		(3) NO CHANGE
6		NO CHANGE
7	ENTRANCE FEES AND ANNUAL SUBSCRIPTION	(1) Column of No of Eligible Representative <i>REMOVED</i>
		7(2) to 7(6) No Change
8	LIFE MEMBERSHIP	NO CHANGE
9	ADDITIONAL SUBSCRIPTION :	NO CHANGE
10	REGISTER OF MEMBERS	NO CHANGE
10A.	ADVISORY BOARD OF THE PAST PRESIDENTS	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.
10B NEWLY INSERTED	PRESIDENT EMERITUS	The President Emeritus shall be amongst the Members of Advisory Board since the inception of the Federation i.e. 1992 in rotation for a year and for one term only from commencing from AGM to conclusion of next AGM. However such person from advisory board must complete age of 70 (seventy) years as at 31 st March of each year or most senior in age at the time when this rule is made

		operational. In the event two or more person from advisory board has identical age, selection from amongst such person shall be appointed on the basis of seniority of such person on the basis of year of service as president i.e. person appointed earliest as president from constitution of AGFTC shall be treated as senior most. This Rule of appointment of president emeritus shall be followed only in subsequent AGM after this rule has been approved according to the society registration act. The name of President Emeritus shall be declared at Annual General Meeting. In event of unwillingness or casual vacancy prior to completion of term as president emeritus, the name of the next eligible Past President who is entitled according to above said criteria shall be declared as president emeritus.
11.	MANAGING COMMITTEE	(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.
11(2)		(2)The election as in accordance with Clause 12(A)(2) of 30 members of 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 from the conclusion of the Annual General Meeting 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 aforesaid 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.
11(3)		(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.
		(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.
		(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.

11(4)		<p>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.</p> <p>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</p>
		<p>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 :</p>
		<p>(i) CHARTERED ACCOUNTANTS FROM AHMEDABAD ZONE.</p>
		<p>(ii) ADVOCATES / TAX CONSULTANTS FROM AHMEDABAD ZONE.</p>
		<p>(iii) OUTSTATION MEMBERS FROM OTHER THAN AHMEDABAD ZONE.</p>
		<p>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</p>

		<p>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.</p> <p>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.</p>
		<p>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.</p> <ul style="list-style-type: none"> (a) Five Vice Presidents (b) Honorary Secretary (c) Three Joint Honorary Secretaries (d) Honorary Treasurer <p>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 and accordingly the recommendation of president shall be binding to the members of the Managing Committee</p>
11(5)		<p>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</p>

		thinks fit, after the election of the office-bearers. Such Co-opted members and Special Invitees shall vacate along with other Managing Committee members.
11(6)		No change
11(7)		No change
11(8)		No change
11(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.
11(10)		No change
11(11)		No Change
12(A)(1)	ELECTION TO MANAGING COMMITTEE	(A) NOMINATIONS: (1) 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

		<p>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.</p>
12A(2)		NO CHANGE
12A(3)		NO CHANGE
12A(4)		<p>(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.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 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>
12(A)(5)		<p>(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</p>

		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.
12(A)(6)		(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.
12(A)(7)		(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.
12(A)(8)	CLAUSE (9) TO (12) NEWLY INSERTED	(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 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. (9)In case of election for the post of senior vice president nominations received either from institutional category or individual

		<p>category, vote shall be cast by all the individual members and president and secretary of all the institutional members.</p> <p>(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.</p> <p>(11) In case of election in individual category, all individual members of Association shall have equal right to vote. Out of 18 members two members of each zone shall be elected and remaining members shall be elected from Ahmedabad Zone.</p> <p>(12) In event of nominations received are exceeding the specified limits as above in each zone, the election will be held for such respective zone only at Ahmedabad.</p>
12(B)(1)	ELECTION:	NO CHANGE
12(B)(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.
12(B)(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] NO CHANGE
		[iii] NO CHANGE
		[iv] NO CHANGE
		[v] NO CHANGE
		[vi] NO CHANGE
		[vii] NO CHANGE
		[viii] NO CHANGE
		[ix] NO CHANGE
		[x] NO CHANGE
		[xi] NO CHANGE
		[xii] NO CHANGE

12(B)(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.
12(B)(5)		NO CHANGE
12(B)(6)		NO CHANGE
12(B)(7)		NO CHANGE
12(B)(8)		NO CHANGE
12(B)(9)		TO BE DELETED
12(B)(10)		Neither Postal voting nor Voting by Proxies shall be permitted in any case and in any manner.
12(B)(11)		NO CHANGE
13	GENERAL MEETING	(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 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.
		(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) No Change
		(4) No Change
		(5) At the annual general meeting, the following businesses shall be transacted :
		(a) No Change
		(b) No Change
		(c) No Change
		(d) To declared and announced the Name of President and Sr. Vice President and also to elect / announce the result of election of the members of the Managing Committee.

		(e) No Change
		(f) To designate an eminent member to be the President Emeritus as per Rule 10B.
		(g) No Change
		<p>(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.</p> <p>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.</p>
		(6) Fifty members personally present at a general/extraordinary 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) No Change

		(8) No Change
		(9) No Change
		(10) No Change
		(11) No Change
		(12) No Change
		(13) No Change
14(1)	MEETINGS OF THE MANAGING COMMITTEE	(1)(a) No Change
		1(b) No Change
		(c) Ten members of the executive committee shall form a quorum.
14(2)		No Change
14(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.
14(4)		
15	POWERS OF MANAGING COMMITTEE	(1) No Change
		(2)(a) No Change

		(2)(b) To Co-opt members not exceeding Ten and to invite Special Invitees to the Managing Committee.
		(2) (c) to (v) No Change
16.	ACCOUNT	NO CHANGE
17	AUDITORS	NO CHANGE
18	ADDRESSES OF MEMBERS	NO CHANGE
19	NOTICE	NO CHANGE
20	REMOVAL OF A MEMBER	NO CHANGE
21	PROPERTIES AND ASSETS	NO CHANGE
22	ALTERATION OF RULES AND REGULATIONS	<p>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.</p> <p>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.</p>

23	SEAL	NO CHANGE
24	INDEMNITY	NO CHANGE
25	INTERPRETATION	NO CHANGE
26	ARBITRATION	NO CHANGE