

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

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 taxation law 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.

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- (5) To ensure that direct 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 view points of Tax Consultants in connection with direct taxes 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 Central Government so that the interests 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 25<sup>th</sup> February, 1992 at Ahmedabad and the same has been signed by the said representatives as original subscribers.

**Dated 25<sup>th</sup> 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       | 17. SD/- Hiren Vakil       |
| 7. SD/- Harish N. Shah       | 18. SD/- Kanubhai R. Patel |
| 8. SD/- Dinesh S. Shah       | 19. SD/- K. B. Shah        |
| 9. SD/- Deepak Rindani       | 20. SD/- Manubhai Shah     |
| 10. SD/- C. M. Shah          | 21. SD/- Ketan M. Bhatt    |
| 11. SD/- Kanubhai<br>Thakkar |                            |

**RULES AND REGULATIONS OF  
ALL GUJARAT FEDERATION OF TAX CONSULTANTS  
AHMEDABAD  
[As Amended & Approved by EGM held on 09/10/2014]**

**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, is practising in the field of Direct and/or Central 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 as an Ordinary Member, 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 of the Federation, who may advise on special issues at the request of the Managing Committee. The Board shall also select the candidate for the post of the Senior Vice-President.

## **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", 114, Narayan Chambers, Near Nehru Bridge Corner, Ashram Road, Ahmedabad - 380 009. (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 practising in Direct and/or Central Indirect tax laws are members shall be eligible to become Ordinary members. 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 Central Indirect Tax laws anywhere in India shall be eligible to become a Life member or an Ordinary member.

**(B) CLASS OF MEMBERS :**

- (i) There shall be following classes of members:

- [a] Institutional Member
- [b] Life Member
- [c] Ordinary Member
- [d] Honorary Member

Provided, however, that with effect from 1<sup>st</sup> January, 2015, no new Ordinary Member shall be admitted/enrolled.

**(ii) Honorary Members:**

The Managing Committee shall be entitled to admit any distinguished person of eminence in the field of Direct and/or Central Indirect Tax Laws or 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.

**(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 practising in the field of Direct and Indirect Tax Laws,
  - (b) his/her name being removed as a member of the 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 Central 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 30<sup>th</sup> 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 Ship Fees	No. of Eligible Member-
Representatives				
	Rs.	Rs.	Rs.	

### [A] Institutional/Association

Having total M/Ship  
as on 31<sup>st</sup> March –

[a] Upto 50	500	1000	2000	1
[b] Between 51to100	1000	1500	3000	1
[c] Between101to250	1250	2000	4000	2
[d] Exceeding 250	1500	3000	6000	3

[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 not later than 31<sup>st</sup> December, 2014 , failing which, the membership will be terminated. From 1<sup>st</sup> 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 31<sup>st</sup> March of every year by 31<sup>st</sup> 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 1<sup>st</sup>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 of the Past Presidents shall select the candidate for the post of the Senior Vice-President unanimously or by a simple majority of the members of the Board present at the meeting of such Advisory Board. The Advisory Board may advise on special issues at the request of the Managing Committee. Meeting of the Advisory Board shall be called upon by the President, as and when required.

## **MANAGING COMMITTEE**

11. (1) The management of the Federation shall be vested in the Managing Committee which shall consist of 25 (Twenty five) members (including Office-bearers but excluding the Immediate Past President and Co-opted/Special invitees), President Emeritus, Immediate Past President, co-opted members and special Invitees. However, the special Invitees shall not have any voting rights at the Managing Committee meetings.
- (2) The election of the aforesaid 25 members of the Managing Committee shall be held at any time before 31st day of July of each Financial year at the Annual General Meeting every year from amongst the members of the Federation entitled to vote and those elected shall hold office from the conclusion of the said 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 Rule 13 under the circumstances beyond the control of the Managing committee and consequently the election cannot take place by the aforesaid due date, the Managing committee shall have the powers to hold the belated annual general meeting and election subject to ratification at the said annual general meeting, in the event of which the said annual general meeting and election would be treated as in order.



- (3) The elections for the Twenty Five members of the Managing Committee shall take place as per the following guidelines:
- (i) Ten members shall be elected out of representatives of institutional members by all the members of the Federation entitled to vote at an election;
  - (ii) Fifteen members shall be elected out of individual members by all the members of the Federation entitled to vote at an election;
  - (iii) The term of the Managing Committee so elected shall be for One year commencing from the conclusion of the one annual general meeting and ending on the conclusion of the next annual general meeting.
  - (iv) The institutional members shall send the Nomination of the representatives before Fifteen days from the date of Annual General Meeting of the 'Federation' or 30<sup>th</sup> June, whichever is earlier. The last representative so nominated before the due date shall exercise all rights as member during the period they represent Tax association.
- (4) The First Vice President now renamed as Senior Vice-President of the immediately preceding year shall automatically be elected as the President of the Federation at the Annual General Meeting, unless he/she has expressed his/her inability/unwillingness to be so elected prior to the Annual General Meeting. At the first meeting of the Managing Committee after it assumes office, it shall proceed to elect by show of hands or secret ballot the following office-bearers :

- [a] If the First Vice President, now renamed as Senior Vice-President, of the immediately preceding year has declared his/her inability/unwillingness to become the President, the Managing Committee shall elect the President from amongst the other Vice- Presidents of the preceding year. In an extreme case, if there is no such Vice-President who is agreeable to be elected as the President, the Managing Committee, in consultation with the Advisory Board of the Past Presidents, shall appoint any member to be the President of the Federation.
- [b] First Vice -President now renamed as Senior Vice-President
- [c] Five Vice - Presidents
- [d] Honorary Secretary
- [e] Three Joint Honorary Secretaries
- [f] Honorary Treasurer

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 in Ahmedabad
- [ii] ADVOCATES / TAX CONSULTANTS in Ahmedabad
- [iii] OUTSTATION MEMBERS i.e. members outside the municipal limits of Ahmedabad who may be either a Chartered Accountant or an Advocate/Tax Consultant .

Accordingly, the nomination for the post of Senior Vice-President may be sent by a Chartered Accountant member or an Advocate/Tax Consultant member or any Institutional member of the Federation. The nomination sent by the Institutional member shall be accompanied by a Resolution passed by such Institution at its Managing Committee meeting. From amongst such valid nominations, the Advisory Board of the Past Presidents shall select one name which is considered to be the most befitting for the said post in the larger interest of the Federation either unanimously or by a simple majority of the members of the Board present at the meeting called upon for the purpose in such a manner as ensures the appointment of the Senior Vice-President in rotation from amongst the members of the above categories in the above order. The nomination of the member so selected shall only survive as a valid nomination for the post of Senior Vice-President. Such decision shall be final and will be obeyed by all the nominees and no member shall be entitled to go to the Court of Law. In the absence of simple majority in such selection, First Vice-President shall be elected through the process of election at the General Meeting.

The appointment of the Honorary Secretary, which shall be from amongst the elected members of the Managing Committee, shall be the prerogative of the President and, accordingly, his suggestion will be accepted by the Managing Committee.

The said meeting shall be presided over by the First/Senior Vice-President of the immediately preceding year who stands to have been elected automatically as the President of the Federation at the Annual General Meeting. In the event of inability/unwillingness of such First/Senior Vice President to become the President, immediate Past President or any other Vice-President of the immediately preceding year, as may be appointed by the Managing Committee as such, shall preside over this first meeting.

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 or Secretary of any other association of practitioners of Direct and/or Central Indirect Tax Laws like Income-tax Bar Association, Chartered Accountants Association, Ahmedabad, Tax Advocates Association, Income-tax Appellate Tribunal Bar Association etc., practicing in the State of Gujarat.

- (5) The Managing Committee shall be entitled to co-opt not more than seven 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 elected 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.

**(12) ELECTION TO MANAGING COMMITTEE :**

**(A) Nominations:**

- (1) The Honorary Secretary shall, at least before 30 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 election of the Executive Committee members in the form prescribed by the Executive Committee. Provided that if the Annual General Meeting is scheduled to be held in April and such intimation is required to be sent before 31<sup>st</sup> 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 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 31<sup>st</sup> 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 by either registered post or hand/recorded delivery or even Fax/email at the registered office of the Federation or at the office of the Honorary Secretary on or before the date to be fixed by the Managing Committee which shall be at least 15 days prior to the date of Annual General Meeting .
- (5) The nominations so received will be handed over to the scrutinizers appointed under Rule 12(B)(2) for scrutiny. After the nominations of the members standing for election have been scrutinized by the scrutinizers, the scrutinizers shall give a list of valid nominations to the Managing Committee/President. The decision of the Scrutinizers shall be final and 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 Managing Committee and, the same will be exhibited on the notice board of the Federation not later than 288 hours before the time of the election.



- (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 secretaries/scrutinizers at least 240 hours before the time of election. The Scrutinizers/Managing committee shall cause the final list of candidates to be placed on the notice board not later than 216 hours before the time of 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 annual general 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 to be held about one week prior to the date of Annual General Meeting and the result thereof will be declared at the Annual General Meeting to be held thereafter.

**(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] Three 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 candidates.

## **(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 two persons as scrutinizers 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 & Ordinary 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) For outstation members i.e. members out of Ahmedabad , the facility by postal voting through ballot papers shall be given by the respective Election Committee. In such cases, however, Voting by Proxies shall not be permitted.
- (10) Neither Postal voting nor Voting by Proxies shall be permitted in Ahmedabad.
- (11) 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 before the 31<sup>st</sup> 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-fifth of the total number of members or 200 members, whichever is less, convene an extra-ordinary general meeting. Any such requisition shall specify the objects for which the meeting is to be called and shall be signed by the members making the same and be delivered at the Federation's office.
  - (iii) If the Managing Committee fails to convene an extra-ordinary general meeting within 30 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 elect and/or 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 of the Federation to be the President Emeritus on the basis of the meritorious services rendered to the Federation subject to the unanimous decision at the Annual General Meeting provided the same has been taken up specifically in the Agenda of such Meeting .

[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 Joint Secretaries, of the Federation before at least Fourteen days 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 100 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) Seven 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. Special Invitees will not be entitled to vote at a Managing Committee meeting.
- (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 minutes 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 seven 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 off , 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 2/3<sup>rd</sup> 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 shall fail 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. 100 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.

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