

CONSTITUTION & BYE-LAWS OF THE
INDIRECT TAX PRACTITIONERS ASSOCIATION, CHHATTISGARH

1	<u>NAME</u>	The name of the Association shall be " <u>INDIRECT TAX PRACTITIONERS ASSOCIATION, CHHATTISGARH</u> (hereinafter referred to as 'the Association')
2	<u>PLACE</u>	The office of the Association shall be at 143, Anand Nagar, G.E. Road, Raipur or any other office as the Governing body may deem fit.
3	<u>AREA OF OPERATION</u>	The area of operation of the Association shall be the state of Chhattisgarh.
4	<u>NAME AND OBJECTS</u>	<p>The Aims and Objects of the Association shall be :</p> <p>4.1 To develop and to have mutual cooperation, decorum and decency amongst the members.</p> <p>4.2 To maintain proper dignity and harmonious relationship between the Association and the Various Government Authorities/ Bench.</p> <p>4.3 To promote knowledge of Excise, Customs and Service Tax and Allied laws by organizing lectures meetings, seminars, workshops, conferences and other modes through study circles and other forums.</p> <p>4.4 To protect the members and assesses from the hardship caused due to the working of the department.</p> <p>4.5 To represent any matter before the State and Central Government concerning indirect taxation/ or any other common purpose.</p> <p>4.6 To make efforts to have an active Regional/State Tax Practitioners Association comprising of the various Excise ,Customs and Service Tax Practitioners Association of Chhattisgarh State.</p> <p>4.7 To take all necessary steps for the welfare of the members and their families.</p>
		4.8 To promote the Association among all the Indirect Tax Practitioners of the state and to promote an atmosphere of active participation by each member.
5	<u>MEMBERSHIP: ELIGIBILITY FOR MEMBERSHIP.</u>	<p>(a) a Chartered Accountant within the meaning of the Chartered Accountants Act, 1949 (38 of 1949); or</p> <p>(b) a Cost Accountant within the meaning of the Cost and Works Accountants Act, 1959 (23 of 1959); or</p> <p>(c) a Company Secretary within the meaning of the Company Secretaries Act, 1980 (56 of 1980) who has obtained a certificate of practice under section 6 of that Act; or</p> <p>(d) a post-graduate or an Honours degree holder in Commerce or a post-graduate degree or diploma holder in Business Administration from any recognised university; or</p> <p>(e) a person formerly employed in the Department of Customs and Central Excise or Narcotics and has retired or resigned from such employment after having rendered</p>

		<p>service in any capacity in one or more of the said departments for not less than ten years in the aggregate.</p>
		<p>5.1 he agrees to abide by the constitution and bye-law of the Association.</p>
		<p>5.2 he applies for enrolment as a member with the recommendation of the governing body.</p>
		<p>5.3 he applies with an admission fee of Rs. 2,000/-(one time) and agrees to pay a yearly subscription of Rs. 2,000/- or any other sum as may be decided from time to time by governing body. The yearly subscription shall be payable for each financial years irrespective of the date of admission to the membership and shall fall due on the 1st day of April of each year and be payable within six months of the due date or the date as may be extended by the Governing Body.</p>
		<p>5.4 An Application would be enrolled only after satisfaction of the governing body with respect to his/her eligibility.</p>
6	<u>CESSATIONS OF MEMBERSHIP:</u>	<p>A member shall cease to be member of the Association :</p>
		<p>6.1 On his death.</p>
		<p>6.2 On his tendering resignation from membership and the same being accepted by the Governing Body.</p>
		<p>6.3 On his failure to pay the yearly subscription each year within six month of the due date of that year or within the date as extended by the Governing Body.</p>
		<p>6.4 On a resolution passed by the General Body by a majority of 3/4 of the members present in the meeting disqualifying him from membership for reasons of professional misconduct or his behaviour which dis-credits the Association. However, to take action under clause 6.4 above, the matter be first brought on the Agenda and a show cause notice is issued to the concerned member and a reasonable opportunity of being heard should be given.</p>
		<p>6.5 On debarring by any competent authority disqualifying him to practice.</p>
7	<u>WORKING OF THE ASSOCIATION</u>	<p>All the members shall be the members of the General Body which shall elect a Governing Body for the day to day working of the Association : The Governing Body shall comprise of :</p>
		<p>a. President</p>
		<p>b. Vice President-I</p>
		<p>c. Vice President-II</p>

		d.	Secretary
		e.	Joint Secretary-I
		f.	Joint Secretary-II
		g.	Treasurer
		n	Executive Member- 4 Nos.
		The tenure of Governing Body shall be of Three Years.	
<u>ELECTION :</u>	Election shall take place in every 3 years in the annual General Meeting of the Association which shall be held in the month of April of that year.		
	8.1	Except the post of President & Vice-President-1, all other posts will be filled by election.	
	8.2	<p>a) For the first year the posts of the President & the Vice President-1 be by election and subsequent thereof, these posts will be filled by promotion i.e. Vice President-I be taken up as President & similarly Vice President - II be taken up as the Vice President - I of the Association.</p> <p>b) In the subsequent years, for the purpose of promotion, if Vice President – I for any reason doesn't takes up the charge as President, then Vice President – II will have the privilege to become the President of the Association for that year. Further, due to any reason, if Vice President – II also doesn't takes up the charge as President of the Association for that year, then the President for that year will be elected by all other Elected Members of the governing body.</p> <p>c) Furthermore, in case if any post held by any member of the association appointed in general meeting is vacated before his term of office, the resulting casual vacancy may be filled by all other elected members of the governing body.</p> <p>d) Any person so appointed under clause (c) above, shall hold office only up to the date as the vacated person would have held office if it had not been vacated as aforesaid.</p> <p>e) in case if any vacant post is not filled by governing body within a period of one month from the date of vacancy then will be filled in the EOGM of the association.</p>	
	8.3	The Post of the Secretary be filled by the nomination out of the all other elected members of the governing body, at the pleasure of the President to have harmonious and efficient working of the Association.	
-	8.4	All other post of the association will be filled by the elected members first by the process of nomination and in case of any difference of opinion in members then by the process of election by the governing body members.	
	8.5	The result of the election declared by the election officer shall be taken as final.	

		8.6	Members who have not paid their dues as per the constitution and Bye-Laws will not be entitled to cast their votes.
		8.7	The Election Meet shall be a close door meeting of the members only.
9	<u>ELIGIBILITY FOR CONTESTING THE ELECTION.</u>	9.1	Every member having his enrolment with the Association shall be entitled to contest for the post of the President or Vice President-1 & II, Joint Secretary I & II , Treasurer and 5 Executive Members for the first year.
		9.2	Secretary: The Secretary be nominated by the President out of the 5 executive members elected.
		9.3	All other elected post be filled in by the candidates who have enrolment with the Association.
		9.4	The contesting candidate should not be in arrears of any dues at the time when he submits his nomination forms.
		9.5	For the eligibility to various posts of the Association, the candidate must show his inherent inclination to fulfill the aims and objects as described in the constitution and by laws and the test be his active participation in the study circle/lecture meetings/seminars having an attendance of atleast 7 meetings in the last 3years, else he will be disqualified from contesting the election for that year.
10	<u>ELECTION PROCEDURE:</u>	<p>The Governing Body shall meet, decide and declare the name of the Election Officer and the date of election. The date of election shall be decided 15 days in advance.</p> <p>The Election Officer shall declare the date of filling and the date of withdrawal of the nomination forms. The Election Officer shall have all the powers to frame rules to conduct proper and just fair election. The Election Officer may form an election committee to assist him.</p> <p>The contesting candidates shall file their nomination forms with the Election Officer. After scrutiny, the final list containing the names of the eligible contesting candidates be displayed on the Notice Board of the Association.</p>	
11	<u>MEETINGS :</u>	11.1	There shall be an Annual General Meeting of the Members each year.
		11.2	Any number of extra ordinary yearly meetings may be summoned by the Secretary with the consent of the President.
		11.3	On a application in writing by a least 3/5th of the members on roll, asking for a general meeting, the secretary shall summon such meeting.
		11.4	The Annual/Extra ordinary/Requisition meeting of the members shall require at least 15 days prior notice of the members.
		11.5	The Governing Body shall meet atleast once in a quarter of the year. Any number of meetings may be summoned by the Secretary with the consent of the President. The meetings of the Governing Body shall require one day notice.
		11.6	The quorum for the General Meeting shall be 3/5th of the

		total members enrolled; in case the quorum is not adequate, the meeting shall be adjourned for 15 minutes and again be called at the same place and be in order. In such adjourned meeting no quorum be required.
		11.7 The first meeting of the General Body shall be called within 3 months of the registration. In this meeting members for various post of the society shall be elected and if such general meeting cannot be held then the Registrar has the power to call the general meeting by appointing a responsible person.
		11.8 If the society fails to call the Annual Meeting once in a year or for any other necessary reasons the Registrar shall have the power to call the meeting & also can decide the agenda.
12	<u>BANK ACCOUNT</u>	The Association shall have bank account which shall be operative upon the Joint signature of the treasurer and the President/Secretary.
13	<u>ACCOUNTS :</u>	The Accounting year of the Association be the financial year and the accounts shall be duly audited by an auditor appointed in the Annual General Meeting. List of Committee Members shall be submitted to the registrar within 45 days after the Annual General Meeting and the Accounts of the Society shall be submitted alongwith any fees as may be payable.
14	<u>REGISTERS</u>	The Society shall maintain at its Registered Office, a Register of its members and shall enter therein the following particulars:-
		14.1 The name, address and occupation of the Society's Members bearing their signatures.
		14.2 The date on which the member was admitted.
		14.3 The date on which the member ceased on such membership.
15	<u>RIGHTS AND DUTIES OF GENERAL BODY</u>	The Rights and Duties of General Body shall be as under:
		15.1 To acquire movable and immovable properties in the name of the Association and to ensure that the same are properly maintained.
		15.2 To consider the audited accounts of the Association for the previous year and also the report of the Governing Body.
		15.3 To approve the Annual Budget.
		15.4 To elect the members of the Governing Body
		15.5 To appoint the Auditors.
		15.6 To transact such other business as it deems fit from time to time.
16	<u>RIGHT AND DUTIES OF THE GOVERNING BODY;</u>	The rights and duties of the governing body shall be as under :
		16.1 To work for the attainment of the Aims and Objects of the Association.
		16.2 To ensure the effective and efficient running of day to day working of the Association.
		16.3 To prepare a budget and place before the General Body

			for its approval.
		16.4	To prepare the Annual Accounts, get it audited and to submit before the General Body for its approval.
		16.5	To transact such other business as deems fit from time to time.
		16.6a	In case of casual vacancy of any post except those of President and Vice President-1 of the office bearer, the same may be filled by nomination of the Governing Body. However, such office bearer shall be entitled to continue till the end of the session.
		16.6b	For any reason what so ever, if the post of Vice President-I, falls vacant during the session, Vice President-II shall perform the duties vested with Vice President-I. until the post will filled and, so shall be with the post of the President. Further, this promotion shall not effect the next year's regular promotion.
		16.6c	For any reasons what so ever, during the session, the posts of Vice President-I and the president fall vacant, the Vice President-II shall take over the charge of the President, the posts of Vice President-I and Vice President-II be filled in by nomination by the Governing Body.
		16.7	To appoint Election Officer for conducting election of the office bearers of Bar Association.
17	<u>RIGHT AND DUTIES OF THE PRESIDENT :</u>	17.1	The President shall preside over the meeting of the General Body and the Governing Body.
		17.2	The President shall have casting vote.
		17.3	The President shall have the power of sanction an expenditure upto Rs. 15,000/- at a time.
18	<u>RIGHT AND DUTIES OF THE VICE PRESIDENT-I</u>		In the absence of the President, the Vice President-I shall enjoy the power of the President and shall have the same rights and duties as that of the President.
19	<u>RIGHT AND DUTIES OF VICE PRESIDENT-II</u>		In the absence of both the President and the Vice President-I, the Vice President-II shall enjoy the powers of the President and shall have the same rights and duties as that of the President.
20	<u>RIGHT AND DUTIES OF THE SECRETARY:</u>		The Secretary shall maintain a complete record of the activities of the Association and shall :
		20.1	Call for the meeting of the Governing Body and the General Body.
		20.2	Keep the minutes of such meetings.
		20.3	Execute the resolution passed in the various meetings
		20.4	Do all such acts necessary in the day to day working of the Association.
		20.5	In case of exigency, the Secretary shall have the powers to spend at any time upto a limit of Rs. 10,000/- at a time.

21	<u>RIGHT AND DUTIES OF THE JOINT SECRETARIES :</u>	<p>In the absence of Secretary, the Joint Secretary-I and in the absence of both i.e. Secretary and the Joint Secretary-I, the Joint Secretary-II shall have all the rights and duties of the Secretary.</p> <p>The Joint Secretary-I shall be responsible for proper upkeep of the Bar Room, attendance in the Study Circle, Lecture meetings, General and Other meetings of the Association.</p> <p>The Joint Secretary-II shall be responsible to look after the library of the Association and for its improvements.</p>
		<p>Besides both the Joint Secretaries be responsible for proper arrangements of all the meetings and attendance of the members.</p>
22	<u>RIGHTS AND DUTIES OF THE TREASURER:</u>	<p>The treasurer shall keep a record of the receipt and expenditure of the association and shall submit to the Governing Body the Accounts from time to time.</p>
23	<u>AMENDMENTS IN THE CONSTITUTION AND BYELAWS:</u>	<p>The Constitution and the Bye Laws are open to amendment by the majority of 2/3rd of the members present and voting in the General Meeting in which amendments are considered, and if approved be adopted.</p>
24	<u>PROPERTY</u>	<p>All the Moveable & Immoveable property of the Society shall be in the name of the Society. No Immoveable property shall be Purchased/Sold/Donated/Transfer without the written consent of the Registrar.</p>
25	<u>DISSOLUTION</u>	<p>If under any circumstances, it becomes necessary to wind up the society, a resolution accepted by the General Body by a majority of 3/5 of total numbers of members will be required. In the event of dissolution or winding up of the Association the assets remaining as on the date of dissolution shall under no circumstances be distributed among the members of the managing committee/ Governing body but the same shall be transferred to another Charitable Society/Association whose objects are similar to those of this Association and as amended from time to time.</p>
26	<u>DISPUTE</u>	<p>If case of any dispute arises in the association, the president shall resolve the dispute with the power of General Body meeting. If the party/parties to the dispute is/are not satisfied with the decision or judgement, they can refer to the Registrar as provided in the Societies Act and the Rules framed thereunder. The decision of the Registrar shall be final & binding. If case of dispute arises in the General Body or Governing Body, the power of decision shall be of Registrar.</p>

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PRACTITIONERS

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AND

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