

**ALL INDIA FEDERATION OF TAX PRACTITIONERS**  
**GUIDELINES FOR**  
**FUNCTIONING OF ZONAL OFFICES**

**1. ZONAL OFFICES**

- i) Five Zonal Offices may be constituted as under :
1. WESTERN ZONE : Comprise of the States of Gujarat, Maharashtra and Goa and the Union Territories of Daman & Diu and Dadra & Nagar Haveli having Zonal Office at Mumbai or at such other place that may be decided from time to time by the National Executive Committee of the Federation.
  2. SOUTHERN ZONE : Comprise of the States of Andhra Pradesh, Kerala, Karnataka and Tamil Nadu and the Union Territories of Pondicherry and the Lakshadweep Islands having Zonal Office at Hyderabad or at such other place that may be decided from time to time by the National Executive Committee of the Federation.
  3. EASTERN ZONE : Comprise of the States of Assam, Meghalaya, Nagaland, Bihar, Jharkhand, Orissa, West Bengal, Manipur, Tripura, Sikkim, Arunachal Pradesh and Mizoram and the Union Territories of Andaman & Nicobar Islands having Zonal Office at Kolkatta or at such other place that may be decided from time to time by the National Executive Committee of the Federation.

4. NORTHERN ZONE : Comprise of the States of Haryana, Himachal Pradesh, Jammu & Kashmir and Punjab, Delhi, Uttar Pradesh, Uttaranchal and union territories of Chandigarh; having Zonal Office at Ghaziabad or at such other place that may be decided from time to time by the National Executive Committee of the Federation.
  5. CENTRAL ZONE : Comprise of the States of Madhya Pradesh, Chhattisgarh, Rajasthan and any other State not specified hereinabove, having Zonal Office at Ujjain or at such other place that may be decided from time to time by the National Executive Committee of the Federation.
- ii) Jurisdiction of Zonal Offices shall extend to the Territories for the time being specified respectively as in (i) above.
- 2. FUNCTIONS OF ZONAL OFFICES**
- i) Subject to such direction as may be issued by the National Office to carry out the provisions of this chapter.
- ii) The functions of the Zonal Office shall be:—
1. To carry out the objects of the Federation as listed in the Memorandum and Rules & Regulations of the Federation.
  2. To advise the Federation on all the matters referred to it and to offer such assistance as may be needed from time to time.

3. To make representations on behalf of the Federation in connection with the all India matters of professional and business interest in its zone and to offer suggestions for the amendment of the Act and the Regulations, for raising the standard and status of the profession and forward the copy thereof to the Federation.
- 3A. To strive for enrolment of new members and to collect periodically, renewals of ordinary members of the Federation.
4. To maintain a Zonal Register of members.
5. To collect news from the members of the profession for publication in the journal of the Federation,
6. To gather material from and to make representations to the departments of the governments or other local authorities in the states within its Zone for the purpose of enlisting their support in the furtherance of the interests of the members on matters confined to the professional interest of the members within the zone and forward the copy thereof to the Federation.
7. To constitute a permanent research sub-committee for promoting research by members in topics of interest to the profession.
8. To maintain a library and a reading room for the use of the members.
9. To hold refresher courses, conferences, seminars, camps, study circle meetings etc. at

convenient centres within the zones for the benefit of the members.

10. To carry out such other functions as may be entrusted from time to time to it by the Federation and/or any of its Committees.
11. To carry out the instructions and guidelines given by the National Executive Committee.
12. To hold one meeting of the National Executive Committee along with Two Days' Tax Seminar in the zone.

### **3. MAINTENANCE OF ZONAL REGISTER**

The Zonal Office shall cause to maintain a Zonal Register of members containing particulars in respect of every member whose professional address is situated within that Zone. If the name of member is removed from the Register of members it shall 'ipso facto' be removed from the Zonal Register of members of the Federation.

### **4. CONSTITUTION OF ZONAL MANAGING COMMITTEE**

A Managing Committee of the Zone shall consist of :—

1. All the members of National Executive Committee from the Zone
2. At least two members from each State forming part of the Zone shall be elected by the members of the Zone concerned at the time of General Body Meeting that may be convened as per the guidelines number 8 provided however, that the total number of

members of the Managing Committee from (1) or (2) above shall not be less than eleven.

3. In case a Zonal Office is newly established or in case any vacancy arises in the Managing Committee after its constitution, or in any other circumstance, the President may nominate such number of members as he may deems fit. The President may also delegate the power of nomination to any other member.
4. The National Executive Committee shall nominate the first office bearers and the other members of the first Managing Committee.
5. In case the National Executive Committee finds the working of the Zone to be not satisfactory, it may either change the constitution of the Managing Committee or direct the fresh election for the remaining period of the term.

#### **5. DURATION OF MANAGING COMMITTEE**

The term of Managing Committee of zone shall be co-terminus with the term of the National Executive Committee of the Federation.

#### **6. OFFICE BEARERS AND COMMITTEES**

1. A Zonal Managing Committee that may be constituted after its first nomination under Guideline 4(4), shall hold its first meeting immediately after its constitution and shall elect the following office bearers.

1. Zonal Chairman
2. Zonal Vice Chairman
3. Zonal Secretary
4. Zonal Treasurer
5. Two Zonal Joint Secretaries
2. A member of the National Executive Committee of the Federation shall also be eligible to be elected/nominated to any of the above posts.
3. In case of any vacancy, the same shall be filled up by the Managing Committee.
4. All the office bearers will look after day-to-day administration of Zonal office under the guidance of the National Executive Committee members.
5. The term of the office bearers shall also be coterminous with that of Zonal Managing Committee.

Provided however, that the office bearers shall continue to hold their respective posts till new office bearers are elected and they take over the charge of their respective duty.

#### **7. MANAGING COMMITTEE – MEETINGS OF**

1. The Managing Committee may meet as often as necessary for the conduct of its business; Provided that every year at least four meetings shall be held. There shall not be an interval of more than 3 months between two meetings.
2. Business shall be ordinarily conducted at a meeting of the Managing Committee, provided however, that

the Chairman, or in his absence the Vice Chairman, may in any emergent case circulate papers among the members of the Managing Committee for obtaining their views. No decision on any question shall be taken by the circulation of papers, unless not less than two-thirds of the members agree. In the event of aforementioned majority not agreeing the Chairman or the Vice Chairman, as the case may be, shall withdraw the papers from circulation and have the matter decided at a meeting of the Managing Committee.

3. When the papers relating to any question are circulated for decision among the members, a period of not less than seven days, commencing from the date of such circulation, must elapse before any decision is taken on the question.
4. Every decision taken by the circulation of papers shall be noted by the Managing Committee at its next meeting.
5. The Secretary to the Managing Committee shall issue a notice in writing by post or otherwise at least 14 days before the date of the meeting to every members of the Managing Committee.

Provided that the said Secretary may issue a notice at a shorter period if it is in advance unanimously decided and agreed to by the members of the Managing Committee.

Provided further that if any two of the office bearers, viz. the Chairman, the Vice Chairman and the Secretary of the Managing Committee consider it necessary, a meeting of the Managing Committee

may be convened at a shorter notice but not less than that of three days.

6. The notice shall contain the time, date and place of meeting and as far as possible, the business to be transacted thereat.
7. The Chairman or any three members of the Managing Committee may require the Secretary to call a meeting on a particular date and time.
8. No business shall be transacted at any meeting unless (four) members are present in person. If this quorum is not present at any meeting, it shall stand adjourned 'sine die'.
9. All questions put up to the Managing Committee shall be decided by a majority of votes. In the case of equality of votes, the Chairman shall have a casting vote in addition to the one, in the capacity of a member.
10. The Chairman, or in his absence the Vice Chairman shall occupy the chair at every meeting of the Managing Committee, but if both are absent, the members present at the meeting may elect one among themselves as the Chairman of the meeting .

#### **8. GENERAL MEETINGS**

1. The Managing Committee may summon general meetings of the members of the zone as it may think fit and proper provided that such a meeting shall be called and held at least once in every year between 1st day of July and 31st day of July. This meeting shall be called the Annual General Meeting. All other meetings shall be called extraordinary general

meeting. If for any reason the Annual General Meeting does not take place within the specified period, the President may appoint such other date for the meeting as he may deem fit, but not later than 31st of August. In case the President also does not appoint such other date for the meeting, the Executive Committee shall direct and authorise any member from the Zone concerned to convene the Annual General Meeting by such date as it may deem fit. Such Annual General Meeting shall transact the business as specified in guidelines 8.7.

2. At least 14 days' notice of the meeting specifying the date, place and hour of such meeting and in case of special business the general nature of such business, shall be given.
3. The Managing Committee, on requisition made in writing by at least 20 per cent of the total number of members on the particular zonal register or 20 members of that Zone, whichever is less, shall convene an extraordinary general meeting. Any such requisition shall specify the subject for which the meeting is called for and shall be signed by the members seeking the same and shall be delivered at the office of the Managing Committee.
4. On a proper requisition made in the above manner, the Managing Committee shall convene an extraordinary general meeting within six weeks after the receipt of such a requisition. If the Managing Committee fails to convene the extraordinary general meeting within that period, the requisitionists may themselves convene a meeting within three months from the date of requisition.

5. Every member of the Zone shall be entitled to table any proposal or resolution for consideration of the meeting provided that such proposal is received by the Secretary of the Managing Committee at least 10 days before the date of the meeting. Any proposal received after the prescribed date will be treated as a proposal for the next following meeting of the Zone, unless admitted by the Chairman of the said meeting.
6. The nominations for election to the Managing Committee may be sent so as to reach the Chairman before 10 days of the Annual General Meeting, in which the election for the Managing Committee is scheduled.
7. The Chairman or in his absence the Vice Chairman of the Managing Committee shall be the Chairman of the General Meeting. In the absence of both, the members present may elect any one of the members present as the Chairman of the Meeting.
8. Seven members personally present shall form a quorum. No business shall be transacted at any General Meeting unless the requisite quorum is present at the commencement of the Meeting.
9. If within half an hour from the time appointed for the Meeting a quorum is not present, the meeting if convened upon requisition shall stand dissolved. In any other case shall stand adjourned to the same day, in the next week at the same time and place and at every such adjourned Meeting, the members present, whatever their number, shall have the power to transact all the business which could properly be transacted by the Meeting originally

convened had the necessary quorum been present thereat.

10. All decisions at all meetings shall be taken by a majority of votes. In case of equality of votes, the Chairman shall have a casting vote in addition to his vote in the capacity of a member.

## 9. FINANCE AND ACCOUNTS

1. There shall be established a Fund under the management and control of the Managing Committee into which shall be paid all the moneys received by the Managing Committee and out of which shall be met all the expenses and liabilities properly incurred by the Managing Committee. Lump sum subscription for membership received from the members shall forthwith be remitted to the head office of the Federation.
2. The funds of the zone shall consist of the following :—
  - (i) Such percentage as may be decided by the National Executive Committee of the Membership Fees of all members excluding life members collected in the previous year by the Federation from the members falling under jurisdiction of the Zone which shall be made over to the zone concerned by the Federation in four quarterly installments after receipt of such quarterly report as may be specified by Federation.
  - (ii) Such grant in aid as are from time to time paid by the Federation.

(iii) Such fees as the Managing Committee may consider it necessary and levy on the members participating in specific activities.

(iv) The surplus of the Seminar that may be arranged under the Guidelines formulated by the Executive Committee.

(v) Voluntary contribution and donation for any specific activities with the prior sanction of Federation.

3. The funds of the Zone shall be kept in one of the schedule banks approved by the Federation in this behalf.
4. The Managing Committee shall not borrow any funds, without the prior sanction of the Federation.
5. The Managing Committee may invest any money for the time being standing to the credit of the funds, in any government Securities or in any other securities approved by the Federation.
6.
  - (i) The Annual Accounts of the Zone shall be subject to audit by a Chartered Accountant, appointed in the Annual General Meeting.
  - (ii) The accounting year of the Zone will be from 1st April to 31st March.
  - (iii) The copy of the audit report, audited accounts along with such books, original receipts, and expenses vouchers as may be required by the Hon. Treasurer shall be sent to the Hon. Treasurer within four months from the close of the year, for centralised preservation and its



production before any authority appointed under any Central or State enactment.

(iv) The audited accounts of the zone shall be incorporated in the accounts of the Federation for the year.

7. The audited accounts together with Auditor's Report and the report of the Managing Committee shall be placed for being adopted before the Annual General Meeting.

8. A copy of the report of the Managing Committee as adopted at the Annual General Meeting shall be sent to the Federation not later than the 14 days after the holding of the Annual General Meeting.

#### **9. PROPERTY ASSETS ETC.**

All the properties, assets and funds of a zone shall at all times vest in the Federation but the Managing Committee shall have the right to administer them subject to the control, supervision and direction of the Federation and/or any of its committees.

#### **10. UNIFORMITY OF LETTERHEADS**

Each zone shall have its separate letterhead but will be of uniform design and contents as may be prescribed by the National Executive Committee. It is however clarified that the names of the President/Dy. President, Vice President of the zone concerned shall also be mentioned along with the address of the head office at the appropriate place.

#### **11. DIRECTIONS FROM THE FEDERATION**

Zonal committee shall follow directions issued by the Federation from time to time for functioning and administration of Zonal Offices.

#### **12. DISSOLUTION**

1. The Federation may dissolve any or all the Zones at any time after giving a 60 days notice in this behalf containing the grounds of dissolution.

Provided that where the number of members of a Zone falls below 100 at the close of any year, the Federation may dissolve the zone concerned.

2. The duty of carrying out the directions, shall vest in the Managing Committee and for this purpose, the Managing Committee may appoint such staff as it may deem necessary.

3. In case any difficulty arises in giving effect to these directions, the Federation may give such further directions as may appear to be necessary for the removal of the difficulty.

