

MEMORANDUM OF ASSOCIATION AND RULES AND REGULATIONS

As amended and adopted at

Extraordinary General Body Meeting at Hyderabad
on 24th December, 2016



ALL INDIA FEDERATION OF TAX PRACTITIONERS
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MEMORANDUM OF ASSOCIATION OF ALL INDIA FEDERATION OF TAX PRACTITIONERS

INDEX

1. Constitution 01-33
2. Standards of Professional Conduct and
Etiquette for Members of the Federation..... 34-38
3. Guidelines for functioning of Zonal Offices..... 39-54
4. Guidelines for organising the Seminars 55-58
5. Guidelines for organising the National
Convention/Conference..... 59-60
6. Ranka Best Tax Seminar Running Trophy
and Award Rules..... 61-65
7. Guidelines for Awards of All India Federation
of Tax Practitioners 66-67
8. Guidelines for Associate Members and
Corporate Members..... 68-71
9. Income Tax Appellate Tribunal Bar
Association's Co-ordination Committee 72-77
10. Rules for Election of National Executive
Committee 78-81
11. Certificate under the Societies
Registration Act, 186082
12. Certificate under Bombay Public Trust
Act, 195083
13. Certificate from Director of Income Tax
Exemption..... 84-86
14. National Executive Committee 201687
15. National Executive Committee 201788

**MEMORANDUM OF ASSOCIATION
OF
ALL INDIA FEDERATION OF
TAX PRACTITIONERS**

*As approved by the E.G.M. Meeting on
22nd April, 2001 at Hyderabad.*

1. **NAME OF THE SOCIETY :** All India Federation of Tax Practitioners.
2. **OFFICE ADDRESS :** The Office Address shall be at *215, Rewa Chambers, 31 New Marine Lines, Mumbai – 400020 or any other place that may be decided by the National Executive from time-to-time.
3. **OBJECTS OF THE SOCIETY :** The Objects of the Federation are :
 - A. **Main Object :** To spread education in matters relating to tax laws, other laws and accountancy.
 - B. **Other Objects**
 - (a) To provide an effective forum for the discussion of the matters pertaining to tax laws and other laws and accountancy and their administration, for the collection and dissemination of information relating thereto and for the development of better understanding and co-operation amongst the members, tax consultants, tax administration, tax-payers and all other concerned.

* Office address changed on 22nd April, 2001 prior to that day it was 3, Prospect House, 1st Floor, 29, Raghunath Dadaji Street, Fort, Mumbai – 400 001

- (b) To render help and provide facilities to the members in discharge of their professional duties, including furnishing information and opinion about specific matters and queries raised by them on such terms as may be decided by the National Executive Committee.
- (c) To render financial and other help to the needy members and their families in distress or adversity in such matter as may be decided by the National Executive Committee.
- (d) To strive for affiliation or association with national and international organisations having similar objects.
- (e) To participate, by sending representatives or delegates, in conferences and similar gatherings for the discussion of matters of interest to the members and all others concerned or for the promotion or achievement of the objects of the Federation.
- (f) To undertake critical studies of tax laws, other laws, accountancy and their administration.
- (g) To strive and work for independence of Hon'ble Courts, quasi-Judicial Authorities, Appellate Authorities, the Settlement Commissions, Tribunals, Authority for Advance Ruling, or other similar Authorities.
- (h) To acquire, receive, hold, manage and maintain or dispose of properties of any kind and accept donations for the furtherance of the objects of the Federation.

- (i) To constitute or cause to be constituted Regional Centres at convenient places in India in furtherance or promotion of the objects of the Federation.
- (j) To make representations, file petitions and appear before the Hon'ble Courts, quasi-judicial authorities, Appellate Authorities, Settlement Commissions, Tribunals, Authority for Advance Ruling or other similar authorities in the matters of public interest and cases of importance to professionals and assesseees in general.
- (k) To design and arrange activities to enhance the image of the profession in the society.
- (l) To carry out activities to develop and promote high ethical standard for the professionals.
- (m) To make donations or give financial or other assistance to individuals, institutions and for the welfare of the public.
- (n) To raise funds or receive donations, grants-in-aid or assistance to achieve the objects of the Federation.
- (o) To promote and encourage friendly feelings, fraternity, unity and co-operation amongst the members and to inculcate feelings of brotherhood in them.
- (p) To arrange for acquisition, construction, maintenance of guest house for the members.
- (q) To hold conventions, conferences or seminars or study tours or lectures on matters of interest to the members and all others concerned.

- (r) To publish journals, bulletins, books, pamphlets, leaflets and magazines or any periodicals and /or disseminate the informations through electronic media to achieve the objects.
 - (s) To establish and maintain Library, Reading Room for the benefit of the members and all concerned.
 - (t) To organise and participate in games and sports arranged by the Federation or other Associations or the Taxation departments.
 - (u) To assist the taxpayers against illegal imposition and to represent for their cause before the Courts, Government, Boards, Committees, Commissions, Officials, etc.
 - (v) To endeavour for upholding the privileges, honour, dignity, prestige, independence, unity and solidarity of the members.
 - (w) To set up a code of professional conduct, discipline and etiquette for the tax consultants.
 - (x) To take loans for achieving objects of the Federation.
 - (y) To do any or all things that may be necessary, incidental or conducive to the achievement or furtherance of the objects of the Federation.
4. The names, addresses, designations, ages, occupations, and nationalities of all the members of the present Executive Committee of the Society to whom the management and business of the society is entrusted.

Sr. No.	Name & Address	Designation	Age	Nationality	Occupation
1.	Shri P. C. Joshi 3, Prospect House, 1st Floor, 29, Raghunath Dadaji Street, Fort, Mumbai - 400 001.	President	60 Years	Indian	Advocate
2.	Shri R. S. Pathak 4, Kapurwala Building, 3rd Floor, 218/220, Samuel Street, Mumbai - 400 003.	Secretary General	64 Years	Indian	Tax Consultant
3.	Shri K. D. Vanjara 307, Vardhaman Chambers, 3rd Floor, 17-G, C. P. Street, Fort, Mumbai - 400 001.	Joint Secretary	45 years	Indian	Tax Consultant
4.	Shri U. M. Loonawat 5/6, Western Prabhadevi Co-op. Soc., Veer Savarkar Marg, Prabhadevi, Mumbai - 400 025.	Treasurer	55 years	Indian	Chartered Accountant
5.	Shri P. N. Shah Maker Bhavan No. 2, 18, New Marine Lines, Bombay - 400 020	Member	70 years	Indian	Chartered Accountant
6.	Shri Prakash V. Surte Karim Chambers, 4th Floor, Hamam Street, Fort, Mumbai - 400 001.	Member	69 Years	Indian	Advocate
7.	Shri K. Shivaram 5th Floor, Fairy Manor, Gunbow Street, Fort, Mumbai - 400 001.	Member	43 Years	Indian	Advocate

We the following member signatories of the society desire to form our society under the Societies Registration Act, 1960 and accordingly we have formed the said society, today; i.e., 6th May, 1996 and we have signed the Memorandum for the purpose of the registration of the society under the Societies Registration Act, 1960.

S. No.	Name	Address	Signature
1.	Shri P. C. Joshi	3, Prospect House, 1st floor, 29, Raghunath Dadaji Street, Fort, Mumbai - 400 001.	Sd/-
2.	Shri R. S. Pathak	4, Kapurwalla Bldg., 3rd Floor, 218/220, Samuel Street, Mumbai - 400 003.	Sd/-
3.	Shri Kishor D. Vanjara	307, Vardhaman Chambers, 3rd Floor, 17-G, C. P. Street, Fort, Mumbai - 400 001.	Sd/-
4.	Shri U. M. Loonawat	5/6, Western Prabhadevi Co-op. Soc., Veer Savarkar Marg, Prabhadevi, Mumbai-400 025.	Sd/-
5.	Shri P. N. Shah	Maker Bhavan No. 2, 18, New Marine Lines, Mumbai - 400 020.	Sd/-
6.	Shri Prakash V. Surte	Karim Chambers, 4th Floor, Hamam Street, Fort, Mumbai - 400 001.	Sd/-
7.	Shri K. Shivaram	5th Floor, Fairy Manor, Gunbow Street, Fort, Mumbai - 400 001.	Sd/-



RULES & REGULATIONS OF THE ALL INDIA FEDERATION OF TAX PRACTITIONERS

*(As approved by the E.G.M. Meeting on 22nd April, 2001
at Hyderabad).*

1. DEFINITION OF TERMS USED IN RULES & REGULATIONS

1. **HEAD OFFICE** : The Head Office of the Federation shall be situated at Mumbai and shall be the Registered Office of the Federation.
2. **ZONAL OFFICE** : The Federation may open an office in a Zone at such place in that Zone as may be decided from time-to-time.
3. **ZONE** : A zone may consist of more than one State or Union Territory of the Indian Union.
4. **STATE** : A State shall be the State and the Union Territories specified in the First Schedule of the Constitution of India.
5. **REGION** : A region may consist of one or more revenue divisions within a State or Union Territory.
6. **LOCAL AREA** : Local Area will mean a town or a city within a Region.
7. **LOCAL ASSOCIATION** : Ten or more persons eligible to practise tax laws before any authority and resident of a Local Area and forming any Union, Association or Bar may be recognised by the Federation as a Local Association.

8. REGIONAL ASSOCIATION : A group of two or more Local Associations in a Region within a State may be recognized by the Federation as a Regional Association.
9. STATE ASSOCIATION : All or any Local and Regional Association or a combination of any of them within a State may be recognized by the Federation as State Association.
10. ZONAL ASSOCIATION : All or any Local, Regional or State Associations within a Zone or a combination of any of them may be recognized by the Federation as Zonal Association.
11. FEDERATING UNIT : A Federating Unit shall mean a Local, Regional, State or Zonal Association, which has been recognised and affiliated to the Federation.
12. GENERAL BODY : All members on the Roll of Members of the Federation and eligible to vote shall constitute the General Body of the Federation.
13. NATIONAL EXECUTIVE COMMITTEE : National Executive Committee shall mean the committee elected by the General Body and Co-opted under Article 10 for the management and conduct of the affairs of the Federation.
14. OFFICE BEARERS : The President, Deputy President, Vice-Presidents, Secretary General, Jt. Hon. Secretaries, Hon. Treasurer and such other persons as may be designated by the General Body from time-to-time shall be the office bearers of the Federation, and the President, with his concurrence, the Secretary General shall be the official spokesman of the Federation.

2. AREA OF OPERATION

The area of operation of the Society shall be all over India.

3. ACCOUNTING YEAR

The Federation shall follow the financial year commencing from 1st April and ending on 31st March as its official accounting year.

4. KINDS OF MEMBERSHIP : The Federation shall consist of :—

- a) Individual members
- b) Honorary members
- c) Association members
- d) Associate members and
- e) Corporate members

*¹(f) '*Patron Member*'.

5. MEMBERSHIP AND PROCEDURE FOR ENROLMENT

A) Individual members shall be

a) **Life Members** : Any adult person who is eligible to practise tax laws may become a life member on payment of a lump sum subscription as may be decided by the National Executive Committee from time-to-time which shall not exceed ₹ 20,000/- (Rupees Twenty Thousand only).

*²b) **Ordinary Members** : Any adult person who is eligible to practise tax laws may become an Ordinary Member on payment of an admission fee and annual subscription as may be decided by the National Executive Committee from time-

*¹ Added on 25th December, 2013

*² Deleted on 24th December, 2016

to-time. The admission fee shall not exceed ₹ 1,000/- (Rupees One Thousand only) and annual subscription shall not exceed ₹ 5,000/- (Rupees Five Thousand only).

- c) **Associate Members :** Any adult person who is not eligible to practice tax laws, may become associate member on payment of a lump sum subscription as may be decided by the National Executive Committee from time to time which shall not exceed ₹ 25,000/- (Rupees Twenty Five thousand only). Such associate member shall not be entitled to vote at any meeting or election nor shall he be entitled to any elective post in the Federation. He shall also be ineligible for co-option as a full fledged National Executive Committee member.
- d) **Corporate Members:** Any person other than those covered by category a, b and c hereinabove may become corporate member on payment of a lump sum subscription as may be decided by the National Executive Committee from time-to-time which shall not exceed ₹ 50,000/- (Rupees Fifty thousand only).

Such corporate member shall not be entitled to vote at any meeting or election nor shall it be entitled to any elective post in the Federation.

- e) **Additional Subscription:** The National Executive Committee may collect additional subscription in lumpsum or by instalments from all or any of the categories of members as may be decided from time-to-time for any specific purpose/activities.

Provided that such additional subscription payable at any one time by any member shall not exceed ₹ one Lakh.

B) Honorary Members :

Persons, including foreign nationals distinguished for the public service or eminent in the profession or otherwise interested in the aims and objects of the Federation may be conferred Honorary membership by the National Executive Committee of the Federation and the Honorary member shall be exempted from paying admission fee and annual subscription. However, Honorary members shall not be entitled to vote at any meeting or election nor shall he/they be entitled to any elective post in the Federation.

C) Association Member :

- i) Any professional organisation representing persons eligible to practise tax laws shall be eligible to become a member of the Federation, on payment of a lump sum subscription as may be decided by the National Executive Committee from time to time. The lump sum subscription shall not exceed Rs. 50,000/- (Rupees Fifty Thousand only). The National Executive Committee may decide different amount for different associations.
- ii) Each member association shall have a right to nominate one person in writing from amongst its past or present of the Managing/Governing Committee/Council to represent the said association. Such representative shall have a right to contest election to the National Executive Committee and also a right to vote at any general meeting or any other meeting of the Federation. The member association shall have a right to change its representative by giving one month's notice to the Federation in writing.

(D) 'Patron Member':*

“Any existing Life Member or a senior professional of more than 50 years of age can be enrolled as a patron member on a donation of not less than ₹ 50,000/- (rupees fifty thousand) but not more than ₹ 5 Lakhs, as may be determined by the National Executive Committee from time to time.”

6. TERMINATION OF MEMBERSHIP

- a) The name of any member failing to pay the subscription due before the aforesaid date fixed for the purpose will be liable to be removed from the roll of members of the Federation, after due notice, but the liability of such member for any amount that may have become due by and up to the date of striking off his name, shall not cease, provided however that the National Executive Committee may on a request in writing by the member concerned ceasing to be a member under this Article, continue such member as a member on payment of arrears and on such other conditions as it deems fit.
- b) Any member acting in a manner derogatory to or not in keeping with the aims and objects of the Federation or in violation of its Rules and Regulations, or By-laws framed by the National Executive Committee in that behalf shall be liable to be removed from the roll of members or censured or otherwise dealt with by the National Executive Committee provided that the member concerned shall not be removed, censured or otherwise dealt with, unless he has been given

* Added on 25th December, 2013.

an opportunity of being heard by a Committee appointed by the National Executive Committee for the purpose, in respect of the acts or conduct alleged against him and after a consideration of the report of such committee, provided that no member shall be so removed from the roll without a vote of majority of 3/5th of the members of the National Executive Committee. Such vote may be taken by postal ballot.

7. GENERAL BODY MEETING, ITS POWERS AND FUNCTIONS

- 1) The General Body shall lay down policy and programme of the Federation to be carried out by the National Executive Committee.
- 2) The General Body shall subject to rule 10, elect a National Executive Committee to carry out the policy and programme of the Federation and also to implement its objects and manage its affairs and activities. Such election, if warranted, shall be conducted as per the rules that may be framed by the National Executive Committee in that regard.
- 3) Subject to rules 10(1) and (2), the number of members that may be elected from each zone, shall be in proportion to the strength of membership from the zone concerned, in such a manner that for every 100 members there would be one National Executive Committee member. In case a zone does not have the required number so as to have at least one member from each state falling in the zone, then till such time as that zone achieve the required numbers, the provisions

of this rule will not be applicable to that zone and the zone concerned shall have at least five members on the national executive committee.

Provided that in no case any one zone shall have more than sixteen members.

Notwithstanding anything contained in rule 7(3) the National Executive Committee may, at its discretion, co-opt a member from a new area for the development of the federation activities in that area.

- 4) The General Body shall meet at least once in every year in an ordinary general meeting and not more than eighteen months shall elapse between two such consecutive meetings.
- 5) The General Body may approve the income and expenditure of the Federation and may approve such other financial statements, budget and reports on the activities of the Federation as may be placed before it.
- 6) The General Body shall meet in an ordinary general meeting at such place and time to consider such Agenda as may be determined by the National Executive Committee.

8. NOTICE OF GENERAL BODY MEETING AND QUORUM

1. The business of the General Body meeting shall be:
 - a) to confirm the proceedings of its previous meeting.
 - b) to consider the report of the National Executive Committee.

- c) to consider and adopt the Audited Accounts.
- d) to appoint auditors and fix their honorarium.
- e) to elect members of the National Executive Committee.
- f) to transact any other business that may be raised with the permission of the Chair.

**(1A) Not less than 30 days' notice to members specifying the place, day and hour of the meeting with the agenda of the meeting shall be given to the members either by announcement in journal or by notice despatched by post or by any other mode or otherwise served as hereinafter provided, provided the accidental omission to give notice of a meeting or non-receipt of such notice by any member shall not invalidate any proceeding of such a meeting."*

- 2. No business shall be transacted at any General Body meeting unless a quorum of members as specified herein is present at the time of the meeting.
- 3. Two-thirds (2/3rd) of the total number of members or fifty members entitled to vote on the date of the notice convening the meeting, whichever is less, present in person, shall form a quorum for any Ordinary or special meeting of the Federation. If within half an hour from the time appointed for the holding of a meeting of the Federation, a quorum is not present, the meeting shall stand adjourned for half an hour and upon reassembly at the same venue, whatever number of members

* Clause 1A was inserted on 1st October, 2005

that are present shall form the quorum, and the meeting shall proceed to consider the items on the agenda contained in the notice convening the meeting.

4. At all meetings of the General Body, a member shall cast his vote by a show of hand, unless a poll is demanded. Every decision at a meeting of the General Body may be passed by a majority of persons present and voting at that meeting. In the case of an equality of votes, the Chairman of the meeting shall be entitled to have a casting vote.
5. The President shall preside at every meeting of the General Body. However in his absence the Deputy President shall preside as Chairman and in the absence of both, the members present may choose any one of the members present to preside as Chairman.

9. EXTRAORDINARY GENERAL BODY MEETING AND ITS FUNCTIONS :

1. The National Executive Committee may, whenever necessary, or upon a requisition made in writing by at least twenty members or 1/5th of the total number of members, whichever is more, convene a special meeting of the General Body. The requisition must state the Agenda of the Meeting and must be signed by the requisitionists and deposited at the registered office of the Federation.
2. If the National Executive Committee does not proceed to convene such meeting within twenty- one days from the date of receipt of the requisition, the requisitionists, may themselves call such meeting, but in either case any meeting so called shall be held within three months of the date of the receipt of the requisition.

3. Not less than thirty days' notice to members specifying the place, day and hour of the meeting with the Agenda of the meeting shall be given to members either by advertisement or by notice sent by post or otherwise served as hereinafter provided, provided the accidental omission to give notice of a meeting, or non-receipt of such notice by any member shall not invalidate any proceedings of such meeting.

10. THE ELECTION OF THE NATIONAL EXECUTIVE COMMITTEE

1. The General Body at its Ordinary General Meeting shall elect fifty (50)^{*1} consenting members duly proposed and seconded to constitute a National Executive Committee of the Federation. Provided that in electing the said 50 members to National Executive Committee, the Candidates from each Zone shall be elected in proportion to the overall membership of the Federation and that Zone on the date of issue of notice for the Ordinary General Meeting.

***2(1A) The number of members to be elected from each zone shall be determined in accordance with Rule 7 (3).**

(1B) The election of National Executive Committee shall be subject to other Rules and Regulations and the election Rules framed by the National Executive Committee.

The format of the prescribed nomination form alongwith the election rules shall be available with each Zonal office for the benefit of the existing eligible members.

*1 Amended on 25th December, 2013

*2 Added on 24th December. 2016

****2Note : The Candidate for the post of Dy. President and the Vice President for the first year of the two years' term from the eligible Zone shall be in accordance with the recommendation of the collegium consisting of the present President, Dy. President and the active past Presidents not exceeding eleven, who shall meet at a convenient place. The decision thereat however shall be made public only after the election of the President for the ensuing term.***

2. Members of such elected National Executive Committee shall after such election meet and in that meeting, may co-opt not more than Fifteen (15) members to be the members of the National Executive Committee.

**1Provided that out of Fifteen co-opted members, at least 5 members should be young lady/ young members (up to age of 45) and devoted members having at least Five years standing in the profession either from the date of enrolment as an Advocate or from the date of the Certificate of practice issued by the Institute of Chartered Accountants or other similar Professional Institute or Authority who are entitled to practice.*

3. The immediate Past President of the Federation and Chairman of each zone (if he is not otherwise a member of the National Executive Committee) shall be the ex officio member of the National Executive Committee.
4. ***2a) The National Executive Committee at its first meeting after election and then after one year in its last meeting of that calendar year, shall elect from amongst its members the following office bearers for the second**

*1 Proviso added on 25th December, 2013

*2 Added on 24th December, 2016

calendar year of the term of the existing National Executive Committee.

- i) One President
- ii) One Dy. President
- iii) Five Vice Presidents (One from each zone)
- iv) One Secretary General
- v) One Hon. Treasurer and
- vi) Five Hon. Jt. Secretaries (one from each zone).

Provided always that a person may be re-elected to the same post but no individual shall hold the same post for more than two consecutive terms.

*** Provided further that while electing five Vice Presidents, the one from the eligible zone for being elected by rotation as Dy. President for the later part of the two years' terms, shall be the Vice President for that zone during the first year of the two years' term; consequently another member of National Executive Committee from the same zone will be Vice President for the Second Year of the term.**

For the purpose of this Rule the term 'eligible zone' means the zones by rotation in the following sequence.

1. West Zone
2. South Zone
3. North Zone
4. Centre Zone
5. East Zone

* Added on 24th December, 2016

5. Meeting of the National Executive Committee

The Members of the National Executive Committee shall meet at least once in 3 months provided however that the President or the Secretary General may convene it earlier if situation so warrants.

6. Qualifications of the Office bearers and members of the national executive committee

The election/co-option as provided in rule 10 (1), (2), (3) and (4) as a member of the National Executive Committee or any of the office bearers shall be subject to the following qualifications :-

1. Member of the National Executive Committee

Any individual life member or a representative of the association member that may be nominated in terms of rule 5(C)(ii), who is in practice of direct and/or indirect taxes for more than five years and who has been a member of the Federation for at least two years can file his/her nomination form for the election at the Ordinary General Meeting.

2. Hon. Joint Secretary and Hon. Treasurer

The member of the National Executive Committee who desires to be the Hon. Treasurer or one of the five Hon. Joint Secretaries, shall be the person who has been on the National Executive Committee for at least one term.

3. Secretary General

Any member of the National Executive Committee who was on the National

Executive Committee for at least two terms, can be considered to be elected as the Secretary General. A member who has his practice at the place where the president practices shall be preferred.

4. *Vice Presidents*

Any member of the national executive committee who has worked as the Chairman of a zone or Secretary General, or Hon. Treasurer or Hon. Joint Secretary at least for one term or is a member of prominence in the profession.

5. *Deputy President*

Any member of the National Executive Committee who has actively associated with the activities of Federation, has contributed the updating of the knowledge of the members of the Federation by accepting to be a faculty member at least on four occasions at seminars, conferences etc. organized by the Federation at different places in the country, or who has worked as ***the Vice President or Secretary General or National Treasurer**, for at least one term, can be considered to be elected as the Deputy President.

6. *President*

Any member of the National Executive Committee, who has worked for at least one term as the Deputy President and has been on the National executive Committee for at least three terms with his active participation and contribution towards the development of

* Amended on 25th December 2013.

the Federation activities in various parts of the country, may be considered to be elected as the President.

In case the person who has served as a deputy president, is not willing to become the President or he is otherwise unable to be a candidate, any National Executive Committee Member who has worked as Office Bearer i.e. the Vice President/ Secretary General/ Treasurer, for at least two terms in aggregate, may be considered for being elected as the President.

11. *²TERM OF OFFICE BEARERS.

- a) The National Executive Committee in its first meeting after election and then after one year in its last meeting of that calendar year, shall elect from amongst its members the following office bearers for **one calendar year**.^{*1}
- (i) One President,
 - (ii) One Deputy President,
 - (iii) Five Vice Presidents (one from each zone)
 - (iv) One Hon. Secretary General,
 - (v) One Hon. Treasurer and
 - (vi) Five Hon. Jt. Secretaries (one from each zone)

Provided always that a person may be re-elected to the same post but no individual shall hold the same post for more than two consecutive terms.

*1 The term of office bearers was reduced to two years on 1st October, 2005 and further reduced to one year on 25th December, 2013

*2 The Title was substituted on 24th December, 2016 along with additions in sub-clause (b)

- b) The new National Executive Committee and office bearers shall **take over the responsibility *from the first day of the calendar year that follows the date of the election.**

“National Executive Committee shall elect the office bearers as provided in Rule 10(4) for a term of one calendar year”.

11A. COLLEGIUM – HONORARY ADVISORY BOARD

****There shall be a “Collegium – Honorary Advisory Board” comprising of the active Past Presidents not exceeding eleven, to advice, counsel and suggest to the NEC wherever or whenever found necessary by majority of the Past Presidents or at the request of the office bearers in case of any policy or administrative expediency in the interest of Federation in its day-to- day working. However such collegium referred in Rule 10 for considering the recommendations for the post of President, Dy. President and Vice-President from the eligible zone for both the years of the term, shall also include the President and the Dy. President, in addition to the above-mentioned Honorary Advisory Board.***

12. OFFICE BEARERS OF NATIONAL EXECUTIVE COMMITTEE AND THEIR DUTIES

Functions of the office bearers

- (a) **President** : The President shall exercise general supervision over the affairs of the Federation and shall preside over, conduct and regulate all meetings of the general body and the National Executive Committee. His ruling on all matters including any point of order or as to the result of voting shall be final and conclusive. The President shall have a casting vote in case of equality of votes on any issue.

* Rule 11A added on 24th December, 2016

- (b) **Dy. President** : The Dy. President shall assist the President. In the absence of the President the Dy. President shall exercise all the powers and duties of the President.
- (c) **Vice-President** : The Vice-President shall be responsible for the growth and progress of the Federation as well as the expansion of the activities in his zone. In consultation with the Zonal Chairman, the Vice-President should ensure that at least one two days' seminar and meeting of the National Executive Committee is organised in his zone under the banner of the Federation independently or with co-operation, assistance and support of local associations.
- (d) **Secretary General** : The Secretary General shall, in consultation with the President convene the National Executive Committee meeting as well as the general body meeting. He shall maintain the minute books for both the meetings. He shall also whenever required convene the meeting of any other Sub-Committee appointed by the National Executive Committee. He shall co-ordinate the working of the Federation amongst all the five zones and motivate others for better results. He along with the President shall represent the Federation before any other National or International Association or Federation and the authorities of the State and the Central Government. He shall carry out all other duties that may be necessary, incidental or conducive to the achievement or furtherance of the objects of the Federation.
- (e) **Hon. Treasurer** : He shall maintain the accounts and financial records of the Federation and shall

consolidate the accounts of all the zones with that of the head office, present the same before the auditor. He shall also place the audited accounts before the general body for its approval. He shall also maintain the records of the properties and other assets of the Federation He shall be responsible for utilizing the funds in the most beneficial manner.

- (f) **Joint Secretary** : The Jt. Secretary from each zone shall help and assist the President, Dy. President, and/or Vice President hailing from his zone. He shall co-ordinate the activities, functions and programmes of the Federation with the zone concerned in such a manner that the same do not conflict with each other. He shall work as a link between the zone and the National Executive Committee He shall also undertake such other duties and responsibilities that may be assigned to him by the National Executive Committee.

13. NOTICE OF MEETING OF NATIONAL EXECUTIVE COMMITTEE AND QUORUM

1. One month's notice of every meeting of the National Executive Committee shall be given in writing to every member at his address intimated by him to the Federation for this purpose. In urgent cases a meeting may be convened at a shorter notice.
2. The quorum of the meeting of the National Executive Committee shall be two-thirds (2/3rd) of the members, but if the quorum is not present within half an hour of the time of the meeting, the members present, the number of which shall not be less than eight shall form the quorum and the National Executive Committee shall proceed with the agenda of the meeting.

14. *²TERM OF THE NATIONAL EXECUTIVE COMMITTEE

The term of the NEC elected in accordance with Rule 10 shall be two calendar years commencing from 1st day of January that follows the date of the election at the Ordinary General Meeting.

Subject to other rules and regulations and the election rules framed by the National Executive Committee under rule 7, the general body at its ordinary general meeting shall elect not more than fifty (50)^{*3} consenting members duly proposed and seconded, in the prescribed nomination form, to constitute a National Executive Committee of the Federation for the ensuing term of **¹two calendar* years commencing from the 1st January that follows the date for the ordinary general meeting.

Provided however that the number of members to be elected from each zone shall be determined in accordance with rule 7(3). The format of the prescribed nomination form along with the election rules shall be available with each zonal office for the benefit of the existing eligible members.

15. FILLING OF VACANCIES IN NATIONAL EXECUTIVE COMMITTEE

The National Executive Committee shall have the power to fill any vacancy as and when it is necessary to do so. The validity of the composition of the National Executive Committee shall not be called in question merely on the ground that any vacancy has been caused or has remained to be filled up or that the strength of its membership has fallen below the specified number.

*1 Substituted on 1st October, 2005

*2 Substituted on 24th December, 2016

*3 Substituted on 25th December, 2013

16. POWER AND DUTIES OF NATIONAL EXECUTIVE COMMITTEE

In particular and without prejudice to the generality of the powers vested by this Constitution, the National Executive Committee will have the following powers:-

1. Organise, create and recognise Federating Units in the country in order to unify Tax Practitioners in suitable and effective forums and to affiliate such organisations to the Federation.
2. To appoint organisers for carrying out the purposes of Clause (1) hereof.
3. To admit all categories of members to the Federation.
4. To create five zones for the administrative purposes.
5. The National Executive Committee shall have the power to determine from time to time by resolution passed by affirmative two-thirds of its members present, the admission fee, or annual subscription or life membership fees or lump sum fees or additional subscription fees payable by members of the Federation.
6. To recognise a Local, Regional, State or Zonal Association for the purposes of Affiliation to the Federation.
7. To affiliate an Association to the Federation.

**(7A) Awards :*

(a) The National Executive Committee shall frame an Awards Manual containing guidelines and details for the awards, its sponsorship

* Added on 25th December, 2013

and other related matters. The Manual may be amended by the National Executive Committee from time-to-time.

**(b) The National Executive Committee shall appoint a committee to monitor and judge the awards every year*

8. To remove members from the roll of members for being in arrears of subscription or any other dues for a period of more than three months or for any misconduct.
9. To derecognise an Association or disaffiliate any Federating Unit for non-payment of subscription or any other dues or for any other misconduct.
10. To purchase, take on lease or otherwise acquire; sell, exchange, lease or otherwise dispose of any property rights or privileges, movable or immovable, of whatever nature which the Federation is authorised to purchase or acquire for such price and on such terms and conditions as it may think fit.
11. To institute, defend, compound or abandon any legal proceedings by or against the Federation or otherwise concerning the affairs of the Federation.
12. To make and give receipts, or release or issue discharges for money payable to the Federation and for the claims and demands of the Federation.
13. To invest and deal with any of the moneys of the Federation not immediately required for the

* Added on 25th December, 2013

purpose thereof upon such securities and in such manner as it may think fit and from time to time vary or realise such investments and in particular without prejudice to the said generality to place such moneys on deposit with any Bank or Banks.

14. To enter into all such negotiations and contracts and rescind and vary all such contracts and execute and to do all such acts, deeds and things in the name and on behalf of the Federation as it may consider expedient for or in relation to any of the matters aforesaid or otherwise for the purpose of the Federation.
15. To maintain proper books of account and get the same audited by a Chartered Accountant duly appointed by the General Body.
16. To do all such acts and things as are incidental to or conducive to the attainment of the above powers or any one or more of them and to the objects of the Federation.
17. To prepare Annual Reports of the activities of the Federation; Accounts of Income and Expenditure, balance sheets and other statements, if any, including budget and place the same for the approval of the General Body in the ordinary meeting.
18. To convene the Ordinary and Special meetings of the General Body and to prepare Agenda for its consideration.
19. To hold national convention at least once in *two years preferably in the zone from where the Dy. President is a member.

* Substituted on 1st October, 2005

20. To frame Rules and Regulations; or guidelines for conduct of the election to the National Executive Committee, for functioning of zonal offices, for organising seminars and the national conferences and conventions by the zonal office or any of the association members under the banner of the Federation and for the conduct and management of the affairs of the Federation and also to prescribe forms, registers etc. for that purpose.

*20A In case the National Executive Committee finds the working of the Zone or any of its office bearer, to be not satisfactory, it may :

- a) Remove the office bearer(s) and appoint another person in his place
 - b) Change the constitution of the Managing Committee or direct the fresh election for the remaining period of the term.
21. To issue orders, directives, instructions, circulars etc. in the performance of its functions.
22. To hold seminars, conferences, debates, symposia or lectures etc. and to publish journals, bulletins, books and such other literature as it may deems fit, in furtherance of the objects and activities of the Federation.
23. To organise and conduct, foreign tours, hold conferences abroad for the benefit of members.
24. To do all other things necessary or conducive to carrying out the directives of the General Body or the programmes laid down by it.

* Inserted on 25th December, 2013

17. FUNDS AND INCOME OF THE FEDERATION OR ITS UTILISATION

1. The National Executive Committee shall have the power to determine from time to time by resolution passed by affirmative two-thirds of its members present, the admission fee or annual subscription or life membership fees or lump sum fees or additional subscription fees payable by the members of Federation
2. To invest and deal with any of the moneys of the Federation not immediately required for the purpose thereof upon such securities and in such manner as it may think fit and from time to time vary or realise such investments and in particular without prejudice to the said generality; to place such moneys on deposit with any Bank or Banks.
3. To keep invested lump sum subscription received from the members by way of corpus and to use only its income for the revenue expenditure of the Federation.

18. PROVISION FOR LOANS AND DEPOSITS

To take loans and deposits for achieving objects of the Federation by taking prior permission of the Charity Commissioner as per Bombay Public Trust Act, 1950.

19. PROVISION REGARDING PURCHASE AND SALE OF IMMOVABLE PROPERTY

To purchase, take on lease or otherwise acquire; sell, exchange, lease or otherwise dispose of any property rights or privileges, movable or immovable, of whatever nature which the Federation is authorised to purchase or acquire for such price and on such

terms and conditions as it may think fit by taking prior permission of the Charity Commissioner as per Bombay Public Trust Act, 1950.

20. OPERATION OF BANK ACCOUNTS AND OTHER FINANCIAL MATTERS (WHO IS EMPOWERED TO OPERATE THE BANK ACCOUNT)

To open an account in Banks in the name of Federation and to invest in such securities and such bank account/s, applications, forms, statements or any other documents shall be jointly signed, operated by any two of the office bearers.

21. *PROVISIONS FOR AMENDMENT IN RULES AND BYE-LAWS

The Rules and Regulations and Memorandum of Association shall not be altered, amended or modified except by a resolution passed by a simple majority of the total members of the Federation present and voting at a duly convened Special General Meeting of the General Body.

22. LIQUIDATION OF THE SOCIETY WILL BE ACCORDING TO S. 13 AND 14 OF THE SOCIETY REGISTRATION ACT, 1860

(1) Dissolution

The Federation may be dissolved by a resolution passed by not less than three-fifths number of the total members on the Roll of the Federation upon such terms and conditions as may be stipulated in that resolution, particularly in respect of the disposal of property and settlement of claims and liabilities of the Federation.

* Amended on 25th December, 2013

- (2) In the event of any property, either movable or immovable, remaining after the satisfaction and settlement of all claims and liabilities with the Federation, the same shall be donated to any other institution or organisation having similar or allied objects or activities as those of the Federation.
- (3) A resolution under this Article may be passed by members present either personally or by proxy.
- (4) If any difficulty arise, in giving effect to the provisions of any Articles of the Constitution or to any Rules or as to the interpretation or implementation thereof, the decision of the National Executive Committee shall be final and binding as per procedure laid down in sections 13 and 14 of the Society Registration Act, 1860.



STANDARDS OF PROFESSIONAL CONDUCT AND ETIQUETTE FOR MEMBERS OF THE FEDERATION

Preamble

A member shall, at all times, comport himself in a manner befitting his status as a privileged member of his profession and a gentleman, bearing in mind that what may be lawful and moral for a person who is not a member of the Bar, or for a member of the Bar in his non-professional capacity, may still be improper for a member. He shall at all times in his dealings with the Court, tax officers, Departmental Representatives and clients act honourably and never in a manner which shows lack of honesty or probity. Without prejudice to the generality of the foregoing obligation, a member shall fearlessly uphold the interests of his client and in his conduct, conform to the rules hereinafter mentioned both in letter and in spirit. The rules hereinafter mentioned contain canons of conduct and etiquette adopted as general guides, yet the specific mention thereof shall not be construed as a denial of the existence of others equally imperative though not specifically mentioned.

Section I – Duty to the Court

1. A member shall always conduct himself honourably and while pleading a case before a Court, act with dignity and self-respect. He shall not be servile and whenever there is proper ground for serious complaint against a judicial officer, it shall be his duty and right to submit his grievance to proper authorities.

2. A member shall maintain towards the Court a respectful attitude, bearing in mind that the dignity of the judicial office is essential for the survival of a free community and the rendering of justice fearlessly.
3. A member shall not influence the decision of a Court by any illegal or improper means. Private communications with the Court relating to heard/pending matters are forbidden.
4. A member shall use his best efforts to restrain and prevent his client from resorting to unfair practices or from doing anything in relation to the Court, opposing counsel or the Revenue, which the member himself ought not to do. A member shall refuse to represent the client who indulges in such improper conduct.
5. A member shall appear in Court only in the prescribed dress and his appearance shall always be presentable. The member shall ensure compliance with this requirement by the authorised person representing him when seeking adjournment.
6. A member shall not enter appearance, act, plead or practice in any way before a Court if any member thereof or the presiding authority is related to him as spouse, brother or sister or as lineal ascendant or descendant of such member or of the three specified relatives.

Section II – Duty to the client

7. A member is bound to accept any brief in the Courts or Tribunals or before any other authority in or before which he professes to practice at a fee consistent with his standing at the Bar and the nature of the case. Special circumstances may justify his refusal to accept a particular case.
8. A member shall not ordinarily withdraw from engagements once accepted, without sufficient cause and unless reasonable and sufficient notice is given to the client. Upon his withdrawal from a case, he shall, in the event fees have been accepted in advance, refund such part of the fees, if any, collected in advance, as have not been earned.
9. A member should not accept a brief or appear in a case in which he has reason to believe that he will be a witness, and if being engaged in a case, it becomes apparent that he is a witness on a material question of fact, he should not continue to appear as a member if he can withdraw from the case without jeopardising his client's interest.
10. It shall be the duty of a member fearlessly to uphold the interest of his client by all fair and honourable means without regard to any unpleasant consequences to himself or any other, regardless of his personal opinion, bearing in mind that his loyalty is to the law which requires that no man should be made liable to pay tax levied on him without the authority of law.

11. A member shall not at any time be a party to formenting of litigation.
12. A member shall not stipulate for a fee contingent on the result of litigation or agree to share the proceeds thereof.
13. A member shall not do any thing whereby he abuses or takes advantage of the confidence reposed in him by his client.
14. A member who has at any time advised in connection with a matter or transaction or appeared in a matter shall not advise or appear for any other person who has an interest adverse to that of the person he has advised or acted for.
15. A member shall not directly or indirectly, commit a breach of the obligations imposed on him under Section 126 of the Indian Evidence Act.
16. A member should keep accounts of the client's money entrusted to him, and the accounts should show the amounts received from the client or on his behalf, the expenses incurred for him and the debits made on accounts of fees with respective dates and all other necessary particulars and after the conclusion of the proceedings should promptly refund to the client the balance, if any, due to him.

Section III – Duty to opponent

17. A member shall be fair towards the Departmental Representatives.

Section IV

18. A member shall not knowingly enter appearance in any case in which there is already a vakalatnama or memo of appearance filed by a member engaged for a party except with his consent.
19. A member whose consent is so sought shall not unreasonably withhold the same, where the client desires a change of the representative. He should also hand over to the client, the client's papers in his possession.

Section V – General

20. A member shall not solicit work or advertise either directly or indirectly.
21. A member shall not offer private hospitality or favours of any kind to the Court except where they are his family members, close relatives and personal close friends of long standing. In such a case the member shall not appear before the Court. Inviting such persons to functions where a large number of guests are present is not prohibited. A gift may be made on the occasion of weddings or other similar functions to which a member is invited. The value of the gift should, however, be reasonable.

Note : For the purpose of these rules : 'Court' shall mean a Court, Tribunal or any other judicial authority. 'His' will include her.



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** : Comprises 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** : Comprises of the States of Andhra Pradesh, Telangana, 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** : Comprises of the States of Assam, Meghalaya, Nagaland, Bihar, Jharkhand, Odisha, West Bengal, Manipur, Tripura, Sikkim, Arunachal Pradesh and Mizoram and the Union Territories of Andaman & Nicobar Islands having Zonal Office at Kolkata or at such other place that may be decided from time-to-time by the National Executive Committee of the Federation.

4. NORTHERN ZONE : Comprises 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 : Comprises 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) The Zonal Office shall undertake such activities as may be necessary and expedient to attain the objects of the Federation and as directed by NEC.
- 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.

*Provided always that the members of the zone individually or collectively **shall not recommend the name of any member to any post in the National Executive Committee or in the Zonal Managing 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 Secretary shall cause to maintain a Zonal Register of members containing particulars in respect of every member whose professional address is situated within that Zone and shall keep the same updated from time-to-time by removing the name and address of the members who have resigned or have left the world ***or the zone**. He shall also make additions for new entry to the roll of the Federation.

4. CONSTITUTION OF ZONAL MANAGING COMMITTEE

1. A Managing Committee of the Zone shall consist of :—
 - (a) All the members of National Executive Committee from the Zone
 - (b) *In addition to members of National Executive Committee from the Zone, the Zone Managing*

* Amended on 24th December, 2016

**1 Committee shall comprise of 1 member per 50 members of the Federation in the concerned Zone as on the date of issue of Notice for convening the General Body Meeting of that Zone that may be convened as per guideline number 8.*1*

****2i) Such Managing Committee Members shall be elected or nominated, at the said General Body Meeting. The election if required shall be conducted by a member of the NEC duly appointed to be an election officer for the zone concerned. Such election officer shall always be from any zone other than the one for which he may be appointed. After such appointment, the election officer shall issue a notice, inviting nominations for the post as member of the Managing Committee of the concerned zone and convening the General Body Meeting, at a place having larger number of members from the zone. The date, time and venue for the AGM shall be decided by the concerned Election Officer in consultation with the NEC members of the zone, its Chairman and other office bearers as a case may be. On the notified date and time he shall conduct the election if required, bearing in mind the maximum number arrived at on the basis of total number of members of the zone divided by 50 as provided in the amended rule 4(1)(b) but subject to proviso hereunder. The Election Officer before commencement of the AGM shall announce the valid nominations as also the number of meetings held and attended by all the***

*1 Amended on 25th December, 2013

*2 Inserted on 24th December, 2016

^{*2} *erstwhile members so that those seeking re-election can be appropriately judged by the members electing the new Managing Committee.*

The Election Rules framed for the election of National Executive Committee as is in force from time-to-time shall also apply to election for Managing Committee members of all the five zones but subject to the special rules provided herein.

*Provided however, that the total number of members of the Managing Committee, to be elected, shall not be less than eleven, ^{*2}and not more than forty, excluding the number of NEC Members from the Zone concerned.*

ii) *The duty of the election officer shall culminate with the declaration of the result. The rest of the items on agenda shall be conducted by the sitting Zonal Chairman. The co-option by the newly elected Managing Committee if required will be as per the amended rules under the proviso to Rule 10(2) of the rules and regulations of the Federation in regard to the co-option to the NEC.*

^{*1}(c) *In addition to members in the Zone Managing Committee as per (a) and (b) above, the Zone Managing Committee is empowered to co-opt up to 10 members in the Zone Managing Committee which shall preferably include five young lady members of age not more than 45 years.*

2. *At least two members from each State forming part of the Zone shall be elected by the members of*

^{*1} Amended on 25th December, 2013

^{*2} Amended on 24th December, 2016

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 or any of its office bearer(s), to be not satisfactory, it may :*

**a) Remove the office bearer(s) and appoint another person in his place*

**b) Change the constitution of the Managing Committee or*

**c) 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),

* Amended on 25th December, 2013

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

***Provided always that while considering the appointment of Zonal Vice Chairman and two Zonal Secretaries, due consideration should be given to the number of States in the zone in question in such a manner that each of the State is represented appropriately.**

- *(1a) All the members of the Managing Committee and the Office Bearers that may be elected / nominated shall devote sufficient time and personal attention towards the development of the activities of the Federation to new areas till then not represented on the Roll of the Federation. Any of the member so elected or nominated shall cease to be on the post if he continuously or consistently fail to attend the meetings of the Managing Committee on more than three occasions without due intimation to the Chairman or is noticed by the Managing Committee as inactive or not interested in participating in the activities of the Federation.**
2. A member of the National Executive Committee of the Federation shall not be eligible to be elected / nominated to any of the above post. ***If such member is elected as member of the National Executive, he would resign within 15 days of being elected as the member of the National Executive.**

* Added on 24th December, 2016

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 June and 30th day of June". 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 day 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

* Substituted on 1st October, 2005

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 address as may be decided by the Election Officer appointed by the National Executive Committee before 15 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

* Substituted on 24th December, 2016

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 *”three” 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.

* Substituted for ‘four’ as 1st October, 2005

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.



ALL INDIA FEDERATION OF TAX PRACTITIONERS

GUIDELINES FOR ORGANISING THE SEMINARS

1. One of the objects, with which the Federation has been formed is to spread the movement of the Federation to new areas and expand the numbers of affiliated associations and individuals, make effective representations and update the knowledge of the members of the Federation at large by organising and arranging the seminars and the National Executive Committee meetings at different places. The endeavour of organising the seminars should be to work not as competing the local existing bar associations but as complementing their efforts for a better tax administration as also to establish a direct rapport with the individuals practising in the region concerned.
2. The seminar/conference should be organised with a view to create a better healthy and friendly atmosphere amongst the professionals practising on the direct and indirect taxes so as to inculcate a sense of belonging to one family.
3. The time table of inaugural session, technical sessions, brains trust and valedictory session with Budget, be finalised at least three months in advance.
4. Subjects and faculty members for the seminar/conference be finalised at least 2½ months in advance and written confirmation from each faculty

member be obtained. Complete programme so finalised with the budget shall be forwarded to the President/Secretary General at least two months in advance.

5. The organisers will circulate the programme amongst the members of the zone as also the members of the National Executive Committee and zonal managing committee of the Federation. Due publicity about the programme will also be made through professional magazines and circulars.
6. The organisers will ensure the preparation of banners covering names of all the organising associations including that of the Federation.
7. In case the organisers desire to have a session of brains' trust meeting, the queries to be replied by each trustee shall be circulated in advance duly allotted amongst the trustees.
8. In case the organisers desire to host the National Executive Committee Meeting to coincide with the seminar, conference etc. the duration of the seminar should be of two days and they must ensure the attendance of at least 300 participants.
9. In order to attract better participation as well as better contribution from the faculty members of the Federation of repute it is also advisable to arrange seminar of a duration of more than one day.
10. The seminar should be planned in such a manner that it would lead to sizeable surplus for the better

future of the organising bar associations as well as the zonal office concerned.

11. The Federation in no case will share the deficit but would share the surplus of the seminar equally; resulting out of holding of the seminar. In suitable cases share of the Federation can be varied by the Chairman of the zone concerned with active consultation and concurrence of the President.
12. The faculty members from the National Executive Committee of the Federation would endeavour to help the organisers. While agreeing to give their helping hand it is recommended that wherever viable the faculty members should be received and looked after by the organisers in the best possible manner.
13. The funds required for organising the seminar can be by way of delegate fees, sponsorship of lunch/dinner/ kits/study papers etc. to be managed and arranged from within the zone. Funds can also be raised by publication of any book on any topical subject of direct or indirect taxes under the banner of the Federation. In case any individual member desires to have his own publication to be released at any of the session of the seminar, prior permission in that regard will have to be obtained in writing from the President of the Federation.
14. The surplus received by the zonal office as a result of organising the seminar would form part of the funds of the zonal office and no remittance of any portion thereof is required to be made to the

common general funds of the Federation maintained by the head office.

15. The aforesaid fund left by the Federation with the zonal office is required to be spent for the furtherance of the objects of the Federation and expanding the activities of the Federation.
16. It would be the duty of the organisers to finalise the accounts of the seminar at the quickest possible time but not later than one and a half months thereafter and forward a duly audited accounts to the zonal office along with the share of surplus.
17. In case new members are enrolled at the venue of the seminar/conference, the amount so collected should be separately remitted with the statement of the members enrolled without being mixed up or amalgamated with the accounts of the seminar.
18. In case the organisers desire a presence of large number of National Executive Committee members of the Federation and in case they so desire they can also sponsor National Executive Committee meeting coinciding with the dates for the seminar. Such a step would be always beneficial, welcomed and publicly recognised by the Federation.



ALL INDIA FEDERATION OF TAX PRACTITIONERS

GUIDELINES FOR ORGANISING THE NATIONAL CONVENTION/ CONFERENCE

As per the amended rules of the Federation, a national convention has to be arranged in the zone from where the Dy. President is the member of the National Executive Committee. Such national conventions are to be arranged at the interval of at least every two years so as to coincide with the election of the new National Executive Committee. Barring such biannual conventions, any zone may also consider to organise a national conference on a grand scale with the object of having larger participation. The zonal office singularly or with the help of other local association members may proceed in that direction following the guidelines framed for organising the seminars. In addition to those guidelines following guidelines are hereby framed for the purpose of organising the national conventions and conferences.

1. The organising zonal office in consultation with the office bearers of the Federation shall plan the holding of the national conventions/conferences very much in advance in such a manner that those hailing from all parts of the country can plan their programme at least before three months.
2. The banner for the event shall suitably be prepared. In that connection it should be ensured that the name of the Federation appears first.
3. The organising institution should be the Federation wherein the other association members may join.

4. It shall be the part and parcel of the obligations of the organising zonal office to host the National Executive Committee meeting and also other incidental meetings of the Sub-Committees and/or a special general meeting whenever convened by the Secretary General, wherein the travel and stay expensive of head office personnel (1) require to attend in connection with arranging National Executive Committee Meeting shall be borne by the organising zonal office.
5. All the faculty members shall be afforded with the hospitality of the accommodation and they shall be looked after appropriately from the moment of their arrival to their departure.
6. The duration of the convention/conference should be of at least three days and the organiser should ensure the attendance of at least 500 participants.
7. The delegate fees that may be fixed for the participants should be kept to the minimum possible amount so as to have a larger participation.
8. The funds required for organising the convention/conference can be by way of delegate fees, sponsorship of lunch/dinner/kits/study papers etc. to be managed and arranged from within the zone. Funds can also be raised by publication of any book on any topical subject of direct or indirect taxes under the banner of the Federation. In case any individual member desires to have his own publication to be released at any of the session of the conference/convention prior permission in writing will have to be obtained from the President of the Federation.



ALL INDIA FEDERATION OF TAX PRACTITIONERS

RANKA BEST TAX SEMINAR RUNNING TROPHY AND AWARD RULES

1. GENERAL

Best Tax Seminar Running Trophy and Award has been introduced by the All India Federation of Tax Practitioners, Mumbai (in short 'the Federation') and sponsored by Ranka Public Charitable Trust, Ranka House, Opposite Soni Hospital, Jawaharlal Nehru Marg, Jaipur-302 004 (Telephone Nos. 620 083 and 621 303) (in short 'Ranka Trust') with effect from the calendar year 1994 for encouraging the Federating Units of the Federation and other tax professional associations to convene, organise and hold tax seminars, tax symposium, tax conferences, workshops (in short 'seminar') for educating tax practitioners all over the country and to update knowledge of members of the Federation.

2. ELIGIBILITY

All Association members, zonal offices of the Federation and other tax Bar associations/Tax Consultants Associations/Branches of the Institute of Chartered Accountants of India and other tax professional associations organising or convening or holding tax seminar, tax symposium, tax conference, workshop (in short 'seminar') in collaboration with or under the banner of the Federation shall be eligible to apply for Best Tax Seminar Running Trophy and Award provided they are found eligible for selection and fulfil other terms and conditions laid down in this behalf. The National

convention organised by the Federation with the help of any Association members or the zonal offices of the Federation shall not be eligible for consideration.

3. RUNNING TROPHY AND AWARD

- i) The winner shall be provided a Running Trophy carrying its name and year. It would be returnable by the winner to the Federation within three months of the close of the calendar year.
- ii) The winner shall be provided a Best Tax Seminar Award.
- iii) The winner shall be awarded a cash assistance of ₹ 5,000 or the actual amount of loss, whichever is lower.
- iv) The runner shall be awarded an annual award and a cash assistance of ₹ 2,000 or the actual amount of loss, whichever is lower.
- v) All organising Associations shall be presented certificates.

4. SELECTION

- i) The award will be made strictly on the basis of merit by a duly constituted Selection Committee. The decision of Selection Committee will be final and no correspondence in this regard will be entertained. The decision of Selection Committee shall not be liable to be challenged on any ground.
- ii) The Federation shall nominate Selection Committee constituted of representatives of the Federation and of the Ranka Trust.

5. SELECTION COMMITTEE

- i) The Selection Committee shall consist of the following members :
 - i) President of the Federation – ex-officio
 - ii) Secretary General of the Federation – ex-officio
 - iii) Chairman of Ranka Trust – ex-officio
 - iv) Hon. Secretary of Ranka Trust – ex-officio
 - v) Three members to be nominated by the National Executive of the Federation.
- ii) The tenure of the Committee shall be co-terminus with that of the President and other office bearers of the Federation.
- iii) The Committee meeting shall be presided over by the President and in his absence by the Secretary General and in his absence by any member appointed by the members present at the meeting to be the Chairman of the meeting.
- iv) The quorum for the meeting shall be three members present in person.
- v) It shall be open to the President to circulate to the members the relevant papers for consideration and decision, if it is not feasible to convene a meeting.
- vi) (a) The decision of the Committee shall be taken by the majority of the members present and voting, each member having a single vote. However, in the event of a tie the President, Secretary General or the Chairman who presides over the meeting shall have a casting vote.

- (b) The same procedure set out in sub-clause (vi), clause (vi) above shall be applied to clause (v) wherein circulation is resorted to.
- vii) In the event of the death, insolvency, resignation or physical incapacity of any member of the Committee, the vacancy shall be filled in by the National Executive Committee of the Federation.

6. EVALUATION PROCEDURE

The entries will be graded on the basis of their performance at the various levels and the merit list will be prepared after taking into account the following aspects of the seminar, viz.

- (a) The ability and standing of the faculties and chairman in the exposition and elucidation of the topics assigned to them.
- (b) The quality and content of the papers prepared and presented.
- (c) The importance and relevance of the topics chosen and expounded.
- (d) Time and opportunities allowed for floor participation by the delegates.
- (e) The quality and content of brain storming sessions and the standing and erudition of the faculties and the Co-ordinator for the session.
- (f) The infrastructure and facilities provided at the venue of the seminar.
- (g) Hospitality and housing of the faculties and delegates and family members accompanying them and transport facilities.

- (h) Opportunities provided for fellowship and get together to know each other participating in the Seminar.
- (i) The quality and professional efficiency shown in conducting the inaugural and valedictory functions and the dignitaries invited for the same.
- (j) The number and level of the delegates attending.
- (k) Financial viability and success as a fund raising effort.
- (l) Any other relevant circumstances deemed fit by the Committee.

6. MISCELLANEOUS

- (i) The Federation have the right to make amendments/alterations/additions/deletions in these rules whenever they think it necessary.
- (ii) The Selection Committee shall be at liberty to frame its procedure.
- (iii) The Selection Committee shall furnish first and second ranking of the seminars by 30th June of each year and same shall be accepted and acted upon by the Federation.



GUIDELINES FOR AWARDS OF ALL INDIA FEDERATION OF TAX PRACTITIONERS*

1. **Number of awards**

The following awards shall be given at each National Convention :

- (i) AIFTP – Ranka Best Conference Award (Annual) :
Sponsored by : Ranka Public Charitable Trust*
- (ii) AIFTP – Ranka Best Seminar Award (Annual) :
Sponsored by : Ranka Public Charitable Trust*
- (iii) AIFTP – Ranka Best Zone Chairman Award :
Sponsored by : Ranka Public Charitable Trust*
- (iv) AIFTP Membership Development Award to an
Individual for proposing maximum members in
each calendar year/ term : Sponsored Mukul Gupta
in memory of his father Late Shri Darshan Lal G.
Gupta (Retd.) Member Tribunal, U.P.*
- (v) AIFTP Maximum Participation Award (every
year) – [Participation in Seminars/ Conferences/
NEC meetings/Zone Meetings may be considered
as part of criteria] – Sponsored by Dr. Ashok Saraf
in memory of his father Late Dr. Justice B. P. Saraf.*
- (vi) AIFTP Best upcoming speaker Award (every year)
– The speakers up to the age of 40 years as on
1st December of the Convention Year may be*

* Added on 25th December, 2013

considered – Sponsored by Shri Bharat Ji Agrawal in memory of his brother Late Rajaram G. Agrawal.

(vii) AIFTP Best Souvenir Award in a year

(viii) AIFTP Best Zone Vice-Chairman Award for a term – Sponsored by Shri S. R. Wadhwa in memory of Late Shri Mohan Lal Wadhwa.

(ix) AIFTP Best Article Award (In Souvenir/AIFTP Journal)

(x) AIFTP Best National Officer Award (President and Secretary General will be excluded) – Sponsored by Dr. Ashok Saraf in memory of his father Late Dr. Justice B. P. Saraf.

(xi) AIFTP Award to 3 senior professionals with practice of 50 years as Advocate, Chartered Accountant, Tax Practitioner. – Sponsored by Shri K. Rajendra Vara Prasada Rao.



* The entire guidelines for AIFTP awards were inserted on 25th December, 2013.

GUIDELINES FOR ASSOCIATE MEMBERS AND CORPORATE MEMBERS

1. The following five types of Associate members can be considered by the Executive Committee for admission as Associate member.

a) Associate Corporate Members

Any Company, Corporation, Partnership firm, Hindu Undivided Family, Association of Persons is eligible to become Associate Member of AIFTP

The admission fee will be ₹ 500/- and the subscription will be

For five years	₹ 5,000/-
For ten years	₹ 7,500/-
For fifteen years	₹ 11,500/-
For twenty years	₹ 15,000/-

b) Associate Association Members

Any Professional Organisation or Charitable Organisation may become Associate Member, by paying subscription of ₹ 3,500/-.

c) Associate Individual Members

- i) Any individual who is well educated and of age exceeding 25 years, not the Tax Practitioner can become life member by paying subscription of ₹ 5,000/-.
- ii) Any individual who is practising as Company Secretary, Cost Accountant, Management Accountancy, other profession relating to commerce, industry and economics may be

eligible to become life member by paying subscription of ₹ 2,500/-

d) Associate Student Member

Any person who is major and not eligible to be a member of AIFTP and who is pursuing his education as a student of law, Chartered Accountant, Cost and Management Accountancy, Company Secretaries or commerce or economics or business management or information technology will be eligible to be an Associate Student Member by paying subscription of ₹ 1,500/-. Within six years of becoming the student member, he may opt to become life member by paying the difference of subscription fees prescribed for person eligible to become at Member of the AIFTP.

e) Foreign National

Any foreign national who is qualified to practice law or Accountancy or management in their respective country may become Associate Member of AIFTP. The subscription will be ₹ 10,000/- and actual reimbursement of postal expenses. The postage for the year shall be charged on or before 30th June of each year.

f) Foreign Professional Organisation

Any foreign Professional Organisation may become member of Association by paying subscription of ₹ 20,000/-. The postage for the year shall be separately charged on or before 30th June of each year,

2. RIGHTS AND PRIVILEGES

Associate Member will be entitled to a copy of the Journal and rights to attend the educational

programmes. Other rights privileges and obligations of the Associate Member will be same as that of Members of the AIFTP except that an Associate Member shall not have a right to vote and to contest in elections for the National Executive and Regional Management Committee and such other rights as may be decided by the National Executive Committee from time to time.

3. CESSATION OF ASSOCIATE MEMBERSHIP

An Associate Member of the AIFTP shall cease to be an Associate Member in the following circumstances:

- i) Upon death/dissolution/liquidation/cessation as a corporate entity
- ii) If he/it has tendered his/its resignation by a notice in writing
- iii) If he is expelled by the Federation for good cause
- iv) Upon expiry of the period specified in 1(a).

4. EXPULSION OF AN ASSOCIATE MEMBER

- a) If an associate member refuses or neglects to comply with any of the Rules or Regulations of the AIFTP or is guilty of any act or conduct which the National Executive Committee in its sole and absolute discretion considers to be injurious to the credit, welfare, reputation or interest of the AIFTP, such member shall be liable to expulsion by a resolution passed at a meeting of the said Committee duly convened and held for the purpose, provided that not less than two-thirds of the total number of members of' the National Executive Committee for the time being shall have voted in favour of the

expulsion and provided further that at least fourteen days before the meeting at which such motion is to be moved, notice of the proposal for his expulsion has been dispatched to such Associate Member at the address registered with the AIFTP. The member shall at such meeting have the opportunity of making oral or written submission as he/it may think fit.

- b) The resolution of the National Executive Committee expelling an Associate Member shall be final and binding. Upon such resolution being passed, he shall cease to be an Associate Member of the AIFTP and shall have no claim against the AIFTP or the National Executive Committee whatsoever.

5. POWER TO REMOVE DIFFICULTIES

If any difficulty arises in giving effect to the provisions of any clause of the memorandum or to any Rules and Regulations or as to the interpretation or implementation thereof the decision of the National Executive Committee shall be final.

6. ENABLING PROVISION

In order not to restrict the powers and provision referred to above, if at any point of time it is felt that the progress of the profession or of the Association requires certain decisions or actions the National Executive Committee will have unrestricted power in the interest of the profession or of the Association to take such decisions and/or to carry on such activity as it may decide by appropriate Resolution.



**ALL INDIA FEDERATION OF TAX PRACTITIONERS
INCOME TAX APPELLATE TRIBUNAL
BAR ASSOCIATION'S
CO-ORDINATION COMMITTEE**

The Constitution of the said Committee as well as its object and scope of activity shall be as follows:

1. DESIGNATION

The Committee shall be designated as “Income Tax Appellate Tribunal Bar Associations Co-ordination Committee”.

2. OFFICE

The registered office shall be at Mumbai, C/o. ITAT Bar Association, Mumbai, Old C.G.O. Building, 4th Floor, M. K. Road, Mumbai-400 020.

3. COMPOSITION

The total number of members of the Committee shall not exceed sixty (60). The composition of the Committee shall be as follows:

<i>Name</i>	<i>No. of Benches</i>	<i>No. of Persons</i>
1. Agra Bench	1	1
2. Ahmedabad Benches	3	3
3. Allahabad Benches	2	2
4. Amritsar Bench	1	1
5. Bengaluru Benches	3	3
6. Kolkata Benches	5	5

7.	Chandigarh Benches	2	2
8.	Chennai Benches	4	4
9.	Kochi Bench	1	1
10.	Cuttack Bench	1	1
11.	Delhi Benches	7	7
12.	Guwahati Bench	1	1
13.	Hyderabad Benches	2	2
14.	Indore Bench	1	1
15.	Jabalpur Bench	1	1
16.	Jaipur Bench	1	1
17.	Jodhpur Bench	1	1
18.	Mumbai Benches	10	10
19.	Nagpur Bench	1	1
20.	Panaji Bench	1	1
21.	Patna Bench	1	1
22.	Pune Bench	1	1
23.	Rajkot Bench	1	1
24.	Visakhapatnam	1	1
		53	53
	Co-option		7
	Ex-Officio : President		1
	Ex-Officio : Deputy President		1
			60

4. OFFICE BEARERS

1. Chairman, Immediate Past Chairman, Co-Chairmen, President of AIFTP, Deputy President of AIFTP, Vice Chairmen and Convenors shall be the office bearers of the ITAT Bar Associations Co-ordination Committee.

2. The office bearers of the ITAT Bar Associations Co-ordination Committee namely, the Chairman, Co-Chairmen, 8 Vice-Chairmen and 2 Convenors shall be nominated by the President of the AIFTP in consultation with the National Executive Committee of the Federation. The Chairman and one Convenor shall be preferably stationed at Mumbai. The Vice-Chairmen shall be from the same cities where the Senior Vice-President and Vice-Presidents of the Tribunal are stationed. Their tenure shall be the same as of the National Executive Committee of AIFTP. The Chairman shall preferably be a senior advocate, President or past President of AIFTP, or past President of the Institute of Chartered Accountants of India. The terms of the office bearers and Co-ordination Committee members shall coincide with the term of the National Executive Committee of the Federation. The Chairman shall not hold the office for more than two terms at a time. The ordinary members of the Co-ordination Committee shall be co-opted by the office bearers. Preference may be given to the following:

- (i) One representative, preferably the President, any other office bearer nominated by the respective ITAT Bar Associations.
- (ii) At other places, where an ITAT Bar Association does not exist, one representative preferably the President or any other person as may be nominated by the Tax Association in the city.
- (iii) Senior practitioners regularly practising before the Income Tax Appellate Tribunal.

5. ADVISORY BOARD

The Committee may appoint an advisory board.

6. OBJECTS AND SCOPE OF ACTIVITIES

The objects and scope of activities shall be as follows:

- (i) To consider various suggestions and proposals for better and efficient working of Income Tax Appellate Tribunal and its Benches.
- (ii) To consider suggestions requiring representation for amendment of the rules of the Income Tax Appellate Tribunal including rules relating to the hearing of appeals, stay applications, miscellaneous applications, preparation of paper books, filing fees, constitution of Special Benches.
- (iii) To take appropriate steps for improving facilities for the bar associations at the Income Tax Appellate Tribunal offices including providing adequate room, space for library and availability of Income Tax Appellate Tribunal Orders.
- (iv) To consider suggestions for expediting appointment of Members to fill vacancies and thereby improve the working of the Income Tax Appellate Tribunal.
- (v) To consider and formulate categories of appeals which may be heard by the Income Tax Appellate Tribunal on a priority basis so that the pendency is reduced substantially.

- (vi) To make representation to the President, Sr. Vice-President, Vice-Presidents and Members of the Income Tax Appellate Tribunal on various issues and also make appropriate representation to the Ministries of Law, Finance, the Central Board of Direct Taxes, etc. in connection with the working of the Tribunal and to take all appropriate further steps in that behalf.
- (vii) To organize seminars and symposiums for interaction between the members of the Bar and Members of the Income-tax Appellate Tribunal.
- (viii) To arrange meetings from time-to-time with the President, Sr. Vice-President, Vice-Presidents, and Members of the Income Tax Appellate Tribunal at various Benches and to ensure that the discussions at the said meetings are properly minuted and circulated to various Benches of the Tribunal and Registrar and Assistant Registrars concerned for speedy implementation of the decisions.
- (ix) Co-ordination Committee may take up any other matter not specified in objects (i) to (viii) regarding the working of the Income Tax Appellate Tribunal and its Benches.

7. SPECIAL INVITEES

Vice-Presidents, Secretary General, Treasurer, Chairman of the zones of the AIFTP and President of the local tax associations where the meeting is held shall be special invitees to the Co-ordination Committee meeting.

8. MEETINGS

The Committee may meet at least once in six months, preferably simultaneous with the meeting of the National Executive Committee of the Federation or at any other place or time, which may be decided from time-to-time by the Co-ordination Committee.

9. AMENDMENTS TO THE CONSTITUTION OF THE ITAT CO-ORDINATION COMMITTEE

President of the AIFTP in consultation with the office bearers of the ITAT Bar Associations Co-ordination Committee and Executive Committee members of the AIFTP may amend the constitution for better functioning of the ITAT Bar Associations Co-ordination Committee.



ALL INDIA FEDERATION OF TAX PRACTITIONERS
RULES FOR ELECTION TO THE
NATIONAL EXECUTIVE COMMITTEE

1. The National Executive Committee shall arrange for the election of the members of the next Executive Committee, as and when an ordinary General Body meeting is called under Rule of the Constitution.
2. The National Executive Committee shall fix the date and the time up to which and the place or places where nominations for the purposes of the aforesaid election shall be received. If by the date and the time fixed by the National Executive Committee, no nominations are received or sufficient nominations to fill all the posts of the National Executive Committee are not received, nominations for all the posts, or nominations falling short for filling all the posts shall be called for at the time of the General Body meeting. In the latter case Chairman of the General Body meeting shall have all the powers to do the needful in the matter. Members can be nominated for election even in absentia.
3. If at the General Body meeting sufficient numbers of nominations are not forthcoming to fill all the posts on the National Executive Committee the General Body shall be entitled to empower the National Executive Committee to fill the vacancies by nominations at its subsequent meetings. Such nominations shall be in addition to co-option referred to in Rule 10(2).
4. Any life member and any representative nominated in terms of rule 5(c)(ii), shall be eligible to seek election to the National Executive Committee. His name shall

be proposed and seconded by any member of the Federation.

***Provided that any member who have already opted to be on the Zonal Managing Committee for the ensuing term shall not be eligible to file nomination for NEC. Requisite declaration shall be annexed with the nomination form.**

5. If more nominations are received than the total number of posts on the National Executive Committee, there shall be election, unless any member withdraw his nomination/s before the announcement of voting at the General Body meeting, so that the total number of nominations are equal to or less than the total number of posts on the National Executive Committee.
6. ***The Election Officer, after the expiry of the time notified for receiving the nomination forms, shall scrutinise all the forms and notify, all valid and invalid nominations with reasons for invalidity of any of the forms in the list, with the help of electronic media. He shall also announce the zonewise list of valid nominations alongwith the maximum number required to be elected in terms of Rules 7(3) and 14, before the actual commencement of the Voting.**
7. If on withdrawal of any nomination/s, all the posts on the National Executive Committee cannot be filled, the General Body shall be entitled to empower the next National Executive Committee to fill the vacancies as provided in Rule 3 of these Rules.
- 7A. ***The members existing on the date of issue of the notice convening the AGM, will only be eligible to**

* Added on 24th December, 2016

vote at the said meeting. Such list of members shall be made available by the Secretary General to the Election Officer.

***Any member admitted thereafter will not be eligible to vote at the election however he can attend and take part in the discussions on any other item on agenda of the AGM.**

8. Election to the National Executive Committee shall be by secret ballot.
9. Chairman of the General Body meeting shall appoint one or more scrutinisers from amongst the members present at the Meeting or otherwise. The scrutiniser/ s, so appointed, shall have all the powers to conduct the election and report the result thereof to the Chairman of the meeting.
10. Before the close of the General Body meeting, the result of the election shall be declared by the Chairman of the meeting.



* Added on 24th December, 2016

**THE ALL INDIA FEDERATION OF
TAX PRACTITIONERS**

Regd. Office : 215, Rewa Chambers,
31, New Marine Lines, Mumbai - 400 020.

**ELECTION TO THE NATIONAL EXECUTIVE
COMMITTEE (PRESCRIBED NOMINATION FORM)**

Name and address of the candidate

.....
.....

To

The Secretary General
All India Federation of Tax Practitioners,
215, Rewa Chambers, 31, New Marine Lines,
Mumbai - 400 020.

Dear Sir,

I Propose Shri (Name of the Candidate) as a candidate
for membership of the National Executive Committee of the
Federation for the term of ensuing two years.

Yours faithfully,

Proposed by (Full name)

Signature in full

Seconded by (Full name)

Signature in full

I consent to the above proposal. I *declare that I have not opted
to be a member of the Managing Committee of my zone or I am
already elected to the Managing Committee of my zone but I
undertake to resign from it before the date of election of NEC.

Signature (Candidate)

Note :

1. *The candidate should personally be a life member of the Federation, while the proposer and seconder may be a life member or an Association member duly nominated by the Association.*
2. *Last date for receiving this form at Mumbai and at on before 5.00 P.M.*
3. *The election, if necessary, will be conducted as per the rules stated overleaf on at the General Body Meeting.*

* *Strike out inapplicable.*

CERTIFICATE UNDER THE SOCIETIES REGISTRATION ACT, 1860

विशेष-घ. आ./मुं. सा. वि./५० म.

क्रमांक

१९९९



नोंदणी प्रमाणपत्र

संस्था नोंदणी अधिनियम, १८६०

(१८६० चा अधिनियम २१)

महाराष्ट्र राज्य, मुंबई-१८६८

नोंदणी क्रमांक १९९९ सी. बी. एस्. टी.

याद्वारे असे प्रमाणित करण्यात येते की,

एवम प्रवटीशनर्स

आल इंडिया फेडरेशन ऑफ

खालील तारखेस संस्था नोंदणी अधिनियम, १८६० (सन १८६० चा अधिनियम २१) अन्वये योग्यरित्या नोंदणी करण्यात आली.

तारीख २२-२-१९९९

संस्थेच्या सहीनिशी दिले.



१९९९-१९९६
महाराष्ट्र राज्य
संस्थांचे सहायक निबंधक,
मुंबई प्रवेस, मुंबई
विभाग.

CERTIFICATE UNDER BOMBAY PUBLIC TRUST ACT, 1950

[विमोप/प.आ./मु.सा.वि./२ म.

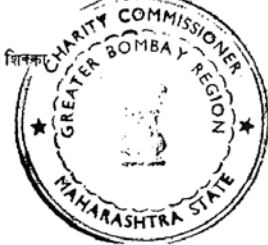


नोंदणीचे प्रमाणपत्र

याद्वारे प्रमाणपत्र देण्यात येते की, खाली वर्णन केलेली सार्वजनिक विश्वस्तव्यवस्था ही आज, मुंबई सार्वजनिक विश्वस्तव्यवस्था अधिनियम, १९५० (सन १९५० चा मुंबई अधिनियम क्रमांक २९) या अन्वये व्हालिंगवुव्हर्स विभाग, मुंबई येथील सार्वजनिक विश्वस्तव्यवस्था नोंदणी कार्यालयात योग्य रीतीने नोंदण्यात आलेली आहे.

सार्वजनिक विश्वस्तव्यवस्थेचे नाव ऑल इंडिया फेडरेशन ऑफ टॅक्स प्रॅक्टीशनर्स
सार्वजनिक विश्वस्तव्यवस्थांच्या नोंदणी पुस्तकातील क्रमांक एफ-१८०६० (मुंबई)
श्री. किशोर वंजारा यास प्रमाणपत्र दिले.

आज दिनांक १२.०४.१९९७ रोजी माझ्या सहोनिशी दिले.



सही

पदनाम

सहायक धर्मदाय आयुक्त
बृहन्मुंबई विभाग, मुंबई

**OFFICE OF THE
DIRECTOR OF INCOME-TAX (EXEMPTION)**

6th Floor, Piramal Chambers, Lalbaug, Mumbai - 400 012

Order No. DIT(E)/MC/80G/2600/2001. Dated : 26-6-2001.
PAN : AAATA 1331L

Name and Address All India Federation of Tax
of the Assessee : Practitioners
 215, Rewa Chambers,
 31, New Marine Lines,
 Mumbai 400 020.

**CERTIFICATE UNDER SECTION 80G OF THE I. T. ACT
(INITIAL/RENEWAL)**

On verification of the facts stated before me/hearing before me I have come to the conclusion that this organisation has satisfied the conditions u/s. 80-G of the I. T. Act, 1961. It shall henceforth satisfy the conditions u/s. 80-G(5) as laid down below :

1. The Donee Institution shall forfeit this benefit provided under the law if any one of the conditions stated herein is not applied with/flouted/abused/ whittled down or in any way violated.
2. This exemption is valid for the period from 1-4-2001 to 31-3-2004 (Assessment Years 2002-03 to 2004-05) and subject to the following conditions:

CONDITIONS

- i) You shall maintain your account regularly and also get them audited to comply with sec. 80-G(5)(iv) read with sec. 12A(b) of the I.T. Act.
- ii) Every receipt issued to a donor shall bear the number and date of this order and shall state the

date up to which this certificate is valid; i.e., Assessment Years 2002-03 to 2004-05.

- iii) No change in the Deed of the Trust/Association shall be effected without due procedure of law; i.e., by the order of the jurisdictional High Court and its intimation shall be given immediately to this office.
- iv) Under the provisions to Section 80G if you are registered u/s. 12A/u/s. 12AA(1)(b) or approved u/ss. 10(23), 10(23C)(vi)/(via), etc. shall have to maintain separate books of account in respect of any business activity carried on u/s. 80-G(5)(i)(a) and shall intimate it within one month of commencement of such activity to this office.
- v) Under the provisions of section 80G any donation received shall not be utilised for the purpose of any
- vi) While issuing the certificate to the Donor the commitment made above should be honoured and it shall not be abused/used in any other purpose.
- vii) The Institution shall ensure that no Non-Charitable purpose shall be served or sought to be served by the Trust/Society/Non-Profit Company as is informed in terms of Yogiraj Trust reported in 107 ITR 777 (SC).
- viii) It shall be ensured that at no time you shall utilise the institution or its funds for the benefits of any particular Religious community or caste prohibited u/s. 80-G(5)(iii).
- ix) This office and the Assessing officer shall also be informed about the Managing Trustee/Manager of your Trust/Society/Non-Profit Company and the place where

the activities of the Trust/Institution are undertaken/likely to be undertaken to satisfy the claimed objects.

- x) In case renewal is not sought from this office the manner in which the assets shall be used/the purpose for which they shall be used shall be immediately informed to this office.

Mrs. Manjari Kacker
Director of Income Tax
(Exemption), Mumbai.



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Mr. Bhaskar B. Patel, Baroda (WZ)

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Mr. M. L. Patodi, Kota

Mr. S. K. Poddar, Ranchi

Mr. J. D. Nankani, Mumbai

The Rules and Regulations were amended from time to time as under:

1. On 22nd April, 2001 at Hyderabad
2. On 1st October, 2005 at Mumbai
3. On 25th December, 2013 at Mumbai
4. On 24th December, 2016 at Hyderabad.