

**ALL INDIA FEDERATION OF TAX PRACTITIONERS' RULES FOR ELECTION
TO THE NATIONAL EXECUTIVE COMMITTEE / ZONAL COMMITTEE**

These Rules have been framed for the smooth and fair conduct of the elections to the National Executive Committee/ Zonal Committee. These Rules shall be called as AIFTP Rules for Election to National Executive Committee/ Zonal Committee. It shall come into force on the date of publication of the Rules in the website of the Federation

Rule 1

The National Executive Committee shall arrange and / or organise for the election of the members to the next National Executive Committee, as and when an Ordinary General Body Meeting is called for in terms of the Rules and Regulations under the Constitution of the Federation.

Rule 2

- a. The National Executive Committee shall appoint a Chief Election Officer for the smooth, free and fair conduct of the Election/s to the National Executive Committee and the respective Zone/s. The Chief Election Officer shall thereafter, in his / her discretion, appoint such number of Election Officer/s that he / she may deem fit, to aid and assist him / her, for the smooth, free and fair conduct of the Elections to the National Executive Committee.
- b. The Chief Election Officer shall thereafter, in his / her discretion, appoint one Election Officer for each Zone to which Election/s are proposed to be conducted. The Election Officer shall thereafter, in his / her discretion, appoint such number of persons/s that he / she may deem fit, to aid and assist him / her, for the smooth, free and fair conduct of the Elections to the Zone/s.
- c. The Election Officer/s referred to in these Rules may refer any matter relating to the Election/s for the decision of the Chief Election Officer. In these situations, the decision of the Chief Election Officer shall be conclusive, final and binding.

For the purpose of removal of doubts, and for the purpose of these Rules, it is made clear that the Chief Election Officer and the Election Officer/s so appointed by the Chief Election Officer, shall be member/s of the All India Federation of Tax Practitioners.

Rule 3

The Chief Election Officer/ Election Officer shall “fix the date and the time up to which” and “the place or places” where nominations for the purposes of the election of the members to the National Executive Committee shall be received. If, on or before the date and time so fixed, the nominations so received falls short, then additional nominations shall be called for by the Chief Election Officer/ Election Officer at any time before the commencement of the General Body Meeting, to the extent of such shortfall. In the event of receipt of such nominations at the said General Body Meeting, the Nomination Forms shall stand scrutinised and shall accordingly stand, accepted or rejected by the Chief Election Officer/ Election Officer. Members can contest the election even in absentia, provided such member has filed his nomination in advance and sought leave of absence in writing in advance, and is granted in writing in advance by the Chief Election Officer or the Election Officer, before the commencement of the General Body Meeting and placed before the National Executive Committee.

Rule 4

If at the General Body Meeting sufficient number 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 President in consultation with the Advisory Board, 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). The term of such co-opted member shall be co-terminus with that of the National President. For the purpose of removal of doubts, it is made clear that any member who has contested and lost the election/s, shall not be eligible for Co-option to either the National Executive Committee or the Zonal Managing Committee for the ensuing term.

Rule 5

Any life member or any representative nominated in terms of Rule 5(C)(ii), shall be eligible to seek election to the National Executive Committee. His / her name shall be proposed and seconded by any member of the Federation.

Provided that it shall be the duty of each Member of the National Executive Committee including Office Bearers to attend 50% or at least two meetings of the National Executive Committee, whichever is lower in a calendar year, excluding the meeting of the National Executive Committee in the previous Convention. The defaulting member shall not be eligible for election or nomination or co-option to be a NEC member in the next NEC.

Provided that any member who has 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. For the purpose of removal of doubts, it is clarified that any member who either files his / her nomination for the election to the Zonal Managing Committee or seeks co-option to the Zonal Managing Committee (even in the event of withdrawal of nomination seeking election or co-option at a later date) shall not be eligible to file his nomination to the election of the National Executive Committee.

Rule 6

- i. Any life member or any representative nominated in terms of Rule 5(C)(ii), who is eligible to seek election to the National Executive Committee shall pay a sum of Rs.5000 (rupees five thousand only) to the All India Federation of Tax Practitioners along with his / her nomination form. Amongst other requirements, his / her candidature to seek election shall stand rejected if the said amount of Rs.5000 (rupees five thousand only) does not stand realised to the bank account of the All India Federation of Tax Practitioners on the date of announcement of his / her candidature to the Election/s. However, on his / her withdrawal of candidature to seek election within the prescribed time, a sum of Rs.2000 (rupees two thousand only) shall stand refunded. The amount so received from the members after refund shall be transferred to the Corpus of the All India Federation of Tax Practitioners.
- ii. Any life member or any representative nominated in terms of Rule 5(C)(ii), who is eligible to seek election to the Zone/s shall pay a sum of Rs.2500 (rupees two thousand five hundred only) towards the 'Zone Account' of All India Federation of Tax Practitioners along with his / her nomination form. Among other requirements, his / her candidature to seek election shall stand rejected if the said amount of Rs.2500 (rupees two thousand five hundred only) does not stand realised to the respective Zone/s bank account of the All India Federation of Tax Practitioners on the date of announcement of

his / her candidature to the Election/s. However, on his / her withdrawal of candidature to seek election within the prescribed time, a sum of Rs.1000 (rupees one thousand only) shall stand refunded. The balance amount so received from the members after refund shall be transferred to the Corpus Fund of the Zone.

- iii. For the purpose of removal of doubts, it is made clear that
 - a. the monies paid as laid down in sub-rule (i) and (ii) supra, shall be paid by every member seeking election to the National Executive Committee / Zonal Committee and shall not be refunded irrespective of whether he / she wins or loses the Election/s, except in cases of withdrawal of his / her candidature from the Election/s.
 - b. every member who is co-opted to the National Executive Committee / Zonal Committee shall not be required to contribute the monies specified, as laid down in sub-rule (i) and (ii) supra. It is made clear that the terms and conditions stipulated in Sub Rule (iv) and Sub-Rule (v) infra, shall not apply in cases of co-option.
- iv. Any life member or any representative nominated in terms of Rule 5(C)(ii), who seeks election to the National Executive Committee or to the Zone or Zonal Managing Committee/s shall be ineligible to contest the Election/s, if any disciplinary proceedings have been initiated (admitted) by the Committee against him / her and the decision in respect of the said proceedings are pending.
- v. 5 (five) seats at one (1) seat for each Zone, shall stand reserved to women members in the National Executive Committee and in the Zonal election/s. Except to the extent of reservation relating to the number of women members, these Rule/s shall stand equally applicable in all respects to the women members.

In the event the number of women members fall short of the said 5(five) seats, the National Executive Committee / Zonal Committee shall fill up the seats by way of co-option (the rules of co-option stated elsewhere in these rules shall stand equally applicable). Even after the said endeavour, if the number of women members fall short, the vacancies shall remain un-filled for the period or rest of the term until such time suitable women members come forward to serve the National Executive Committee / Zonal Committee.

Rule 7

If more nominations are received than the total number of posts to the National Executive Committee, there shall be an election, unless any member withdraws his or her nomination 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 to the National Executive Committee.

Rule 8

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 Zone Wise list of valid nominations along with the maximum number required to be elected in terms of Rules 7(3) and 14, “at least five days before the actual date of voting.”

Provided that the Chief Election Officer on finalizing the list of contestant/s, shall cause to publish an abridged bio data of each candidate, alphabetically arranged, by email (or by any other electronic or digital means) to every member as also upload it on the official website of the Federation at least 7 days in advance of the actual election date, and it shall remain on the said website of the Federation till the elections are complete. The bio-data should state and contain (among other details as the Chief Election Officer deems fit):

- (a) Latest passport size photograph
- (b) Qualifications;
- (c) Brief description of any disciplinary proceedings instituted in the past and closed;
- (d) His / her experience with other association/s and importantly his contribution to Federation activities;
- (e) Other relevant details that the Chief Election Officer deems fit.

Rule 9

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.

Rule 10

The members existing on the date of issue of the notice convening the AGM, will only be eligible to vote at the elections. Such list of members shall be made available by the Secretary General to the Chief Election Officer/ 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.

Provided that any member eligible to vote, shall vote for such number of candidate/s as are eligible for election from a particular Zone.

Rule 11

Election to the National Executive Committee shall be by secret ballot or by way of e-voting. In the event e-voting is considered necessary, then, the Chief Election Officer shall lay down appropriate procedures from time to time keeping in view the prevailing circumstances.

Rule 12

The Chief Election Officer/ Election Officer shall appoint one or more scrutinisers from amongst the members present at the Meeting. The scrutiniser/s, so appointed, shall assist the Chief Election Officer and / or his (or her) appointees with a view to ensuring smooth, free and fair conduct of the Election/s.

Rule 13

Before the close of the General Body Meeting, the result of the election shall be declared by the Chairman of the meeting.

Rule 14

The Election Code of Conduct laid down, which is duly approved by the National Executive Committee shall be applicable in respect of the election to the National Executive Committee and the Managing Committee of the Five Zones, under the Rules of the Memorandum of Association and Rules & Regulations, *as amended*, and adopted from time to time. It shall be the duty of every Candidate, who contests or proposes to contest, and every member

(including every type of members and in turn, their members) of the All India Federation of Tax Practitioners to comply and adhere to the Election Code of Conduct. Any breach or violation of the Election Code of Conduct, by any person, who is a member of the All India Federation of Tax Practitioners shall be appropriately dealt with by the Chief Election Officer. The decision of the Chief Election Officer in this regard shall be final and binding on every person.

Rule 15

The Election Rules shall be applicable to the Zonal Elections also with necessary modification with regard to the authorities.

Rule 16

In case of there being any confusion with regard to the interpretation of any of the Rules or any ambiguity in the Rules, the clarification given by the Chief Election Officer shall be final and binding on all.