

## **ALL INDIA FEDERATION OF TAX PRACTITIONERS**

**215, Rewa Chambers, 31, New Marine Lines**

**Mumbai 400 020**

**Election Code of Conduct [under the Rules of the Memorandum of Association and Rules and Regulations as amended and adopted from time to time]**

**FOR**

**Compliance by Members, Candidates and/ or their authorised representatives, including members for election to the National Executive Committee and the Managing Committee of the Five Zones**

This Election Code of Conduct containing instructions and norms for compliance by all the Candidates and / or their authorised representative/s (including members) or the authorised representative/s of the member associations shall come into force on and from the date of announcement of the Elections or, on and from the date on which amendments to these Rules are made effective, and shall remain in force until the counting of votes is completed and election results are announced. For the purpose of this Election Code of Conduct an authorised representative/s (limited to a maximum of 2 members) is a person/s who is/ are a member/s of the Federation and who, the contesting candidate has chosen as his / her authorised representative/s or the authorised representative/s of the member associations/s with prior intimation in writing to the Chief Election Officer or the Election Officer/s as the case may be. A member is a person who is a member of the Federation.

These Rules have been framed with a view for the free and fair conduct of Elections and to maintain a healthy and peaceful atmosphere during the election process. The word 'Federation' used in these Rules shall mean "All India Federation of Tax Practitioner's".

The relevant Rules are as follows:

1. A soft copy of the list of members of the Zone, shall be provided to the contesting candidate by the Federation, **only once**, on his / her nomination form being accepted by the Chief Election Officer. The list of members shall not be provided to a candidate who withdraws his nomination to the Election/s.
2. No contesting candidate or his/ her authorised representative/s shall use any infrastructure, forum including programmes by whatever name called, resources – human or otherwise, machinery, facilities or communication medium (electronic including

digital, social media or otherwise) of the Federation, its Zones including Zonal Offices, other professional bodies (registered or unregistered with any authority) in any manner whatsoever;

3. No contesting candidate or his/ her authorised representative/s shall use the services of any Office Bearers and members of the Federation in the latter's official capacity, whether held presently or in the past, for campaigning / canvassing / electioneering / propagating etc. However, such an Office Bearer can act in his / her own free will and accord in his / her own individual capacity; Office Bearer/s, for this purpose, shall mean all Elected / Nominated / Co-opted members of the Federation and Zones or its Committees or Sub-Committees or by whatever name called;
4. No contesting candidate or his/ her authorised representative/s shall use the platform of the Federation or the Zone in any event / programme organised by it, other than participating as a/ an ordinary participant / delegate. However, the contesting candidate or his/ her authorised representative/s shall not use such an event for campaigning / canvassing / electioneering / propagating etc. This Rule is also equally applicable to Voluntary Associations / Trusts / Societies / Organisations etc., by whatever name called which are run, or controlled or managed by / for and / or on behalf of the Federation or its Zones;
5. No contesting candidate or his/ her authorised representative/s shall participate in the Area / District / State or National Level events organised by any Association / Tax Bar Associations and the like / Voluntary Associations / Trusts / Societies / Organisations, by whatever name called, other than as a ordinary member. However, the contesting candidate shall be permitted to participate in such events as a speaker. It is made clear that the contesting candidate or his / her authorised representative/s who are speakers at such events shall not use the said platform / forum for campaigning / canvassing / electioneering / propagating etc.
6. The area / room in which the polling booth/s is / are set up, shall be treated as Zero Tolerance Zone/s for the purpose of the conduct of the said elections in a smooth, free and fair manner;
7. There shall be a total restriction / prohibition / ban on:

- i. Putting up stalls, providing chairs, tables, tents, shamianas, pandals, display on vehicles, display of banners / standees, distribution / supply of gifts, publicity materials, free books / calendars / diaries / handouts, pamphlets / letters / circulars (other than what is permitted by the Federation in these Rules); This Rule shall equally apply to print or electronic or digital or social media wherever applicable;
  - ii. Circulating loose slips or messages indicating the name/s of candidates for any reason whatsoever; This Rule shall equally apply to print or electronic or digital or social media wherever applicable;
  - iii. Supply of any kind of beverage / coffee / tea / snacks / lunch or dinner / transport etc., to volunteers, supporters of candidates and the voter/s. However, the Zone or the Federation, if it deems fit, may, in its discretion provide the same;
  - iv. Wearing or displaying of any nature or kind or class of Apparel / Placard/s, Badge/s, T-shirt/s, Cap/s or any other display material by whatever name called, indicating the Name or Photograph or Serial/Ballot Number of the contesting candidate/s during the polling days;
  - v. Intimidation and impersonation of voters, excepting one to one communication, 24 hours before the commencement of polling and during the polling days;
  - vi. Organising of 'parties or get-togethers' by any person by whatever name called, for the purpose of electioneering or even participation in any 'party or get-together' or providing/ facilitating any form of entertainment, e.g., musical events and the like, or religious/ spiritual events, with the direct and/ or indirect involvement of a candidate, member, non-member, NGO, LLP., Company or Trust in any form/ manner for the purpose of electioneering whatsoever. However, the contesting candidate can organise any function/ event/ programme at his or her residence or office address;
8. The contesting candidates and/or their authorized representative/s shall ensure peaceful and orderly polling and ensure that the voters enjoy complete freedom in exercising their franchise without fear or favour, and without being subjected to any annoyance or obstruction within the zero-tolerance zone;

9. Only one manifesto or appeal or circular or pamphlet (whether in electronic, digital or physical form including by way of SMS or any other means) seeking support of his / her candidature shall be issued by the contesting candidate or his / her authorised representative/s in relation to the election during the period from the date of issue of final list of valid nominations to the candidates. It is made clear that other than the contesting candidate or his / her authorised representative/s, no other person or member shall, send or forward, any manifesto or appeal or circular or pamphlet (whether in electronic, digital or physical form including by way of SMS or any other means) seeking support of his / her candidature. Such manifesto or appeal or circular or pamphlet shall not contain any information on the basis / lines of religion / caste / creed / community / political or spiritual leadership or on any other sectoral lines / basis; Such manifesto or appeal or circular or pamphlet shall not carry information / message or words which cause damage or disrepute to any other contesting candidate or to the Federation.
10. No candidate or his or her authorised representative/s or member is permitted to use his professional or personal website for campaigning / canvassing / electioneering / propagating etc.;
11. No candidate shall attend any public function to receive awards / hold press conferences etc., during the currency of the Election Code of Conduct. A candidate shall however, be permitted to write or publish articles in newspapers / magazines / journals without his / her photograph and personal contact details including his / her e-mail id or telephone number/s. Care must be exercised by the contesting candidate to ensure that there is no mention of him / her being a candidate contesting election.
12. It shall be the duty of a candidate contesting the election, to bring to the notice of the Chief Election Officer, any instance/s or cases where any person/s is / are carrying on any electioneering work on his / her behalf without his / her knowledge, authorisation or consent;
13. In view of the aforesaid rules, candidates and their authorised representative/s and members are required to ensure adherence to the above Rules; it may be noted that non-adherence will amount to violation or breach of such Rules and he / she shall be liable for disciplinary action / proceedings as deemed fit by the Chief Election Officer.

14. A candidate or his / her authorised representative/s shall not:

- i. Induce or unduly influence a voter;
- ii. Induce or unduly influence any other candidate, either from contesting or withdrawing his / her candidature;
- iii. Induce or unduly influence, a voter, either from absenting, or voting or not voting;
- iv. Bribe, gift, promise or offer any gift or gratification or any official position to any member or person/s;
- v. Resort to disorderly behaviour which according to the Chief Election Officer or the Election Officer brings disrepute to the Federation;

15. A member found to breach or violate the Election Code of Conduct shall be disqualified from voting in all the Elections (present and future) and he / she shall be permanently debarred from seeking any Office of the NEC or Zonal Committee for a minimum period of 2 terms and a maximum of 3 terms; The powers in respect of this Rule shall vest and be exercised by the Chief Election Officer of the Federation;

16. Depending on the facts and circumstances of each case, disciplinary action in respect of breach or violation of any of the above Rules for the first time shall result in issue of a warning by the Chief Election Officer or by the Election Officer at their discretion, either to - the Candidate or his / her authorised representative/s or a member. A second breach shall automatically debar or disqualify the candidate from contesting for the election, with or without any enquiry, which shall be at the discretion of the Chief Election Officer.

17. In any case / matters not cited in this Election Code of Conduct, the decision of the Chief Election Officer shall be final and binding. To the extent not traversed in these Rules, the Chief Election Officer or the Election Officer/s (with the approval of the Chief Election Officer) shall be vested with powers to state or codify such other Rule/s for the purpose of the smooth, free, fair and ethical conduct of the elections and such Rules shall be ratified by the National Executive Committee without any demur.

For the purpose of removal of doubts, it is clarified that these Rules and the Election Code of Conduct will equally apply and in full force, to the Election/s of the Zonal Managing

Committee/s of the five Zones as well. Exceptions, wherever required, have been dealt with appropriately in these Rules and Election Code of Conduct.