

**MEMORANDUM OF ASSOCIATION  
OF ALL INDIA FEDERATION OF TAX PRACTITIONERS  
(The proposed amendments are to the Memorandum of Association and Rules and  
Regulations as was updated as on 30<sup>th</sup> June, 2019).**

**Objects 3 A: Existing Object as at .....**

**Main Object:** To spread education in matters relating to tax laws, other laws and accountancy.

| <b>Proposed Amendments to the Object:</b> | <b>Statement of objects and reasons to the proposed amendments</b> |
|---|--|
| No amendments are proposed                | Not applicable   |

**Objects 3 B (a): Existing Object as at .....**

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.

| <b>Proposed Amendments to the Object:</b> | <b>Statement of objects and reasons to the proposed amendments</b> |
|---|--|
| No amendments are proposed                | Not applicable   |

**Objects 3 B (b): Existing Object as at .....**

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.

| <b>Proposed Amendments to the Object:</b> | <b>Statement of objects and reasons to the proposed amendments</b> |
|---|--|
| No amendments are proposed                | Not applicable   |

**Objects 3 B (c): Existing Object as at .....**

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.

| <b>Proposed Amendments to the Object:</b> | <b>Statement of objects and reasons to the proposed amendments</b> |
|---|--|
| No amendments are proposed                | Not applicable   |

**Objects 3 B (d): Existing Object as at .....**

To strive for affiliation or association with national and international organisations having similar objects.

| <b>Proposed Amendments to the Object:</b> | <b>Statement of objects and reasons to the proposed amendments</b> |
|---|--|
| No amendments are proposed                | Not applicable   |

**Objects 3 B (e): Existing Object as at .....**

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.

| <b>Proposed Amendments to the Object:</b> | <b>Statement of objects and reasons to the proposed amendments</b> |
|---|--|
| No amendments are proposed                | Not applicable   |

**Objects 3 B (f): Existing Object as at .....**

To undertake critical studies of tax laws, other laws, accountancy and their administration.

| <b>Proposed Amendments to the Object:</b> | <b>Statement of objects and reasons to the proposed amendments</b> |
|---|--|
| No amendments are proposed                | Not applicable   |

**Objects 3 B (g): Existing Object as at .....**

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.

| <b>Proposed Amendments to the Object:</b> | <b>Statement of objects and reasons to the proposed amendments</b> |
|---|--|
|---|--|

|                            |                |
|----------------------------|----------------|
| No amendments are proposed | Not applicable |
|----------------------------|----------------|

**Objects 3 B (h): Existing Object as at .....**

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.

| <b>Proposed Amendments to the Object:</b> | <b>Statement of objects and reasons to the proposed amendments</b> |
|---|--|
| No amendments are proposed                | Not applicable   |

**Objects 3 B (i): Existing Object as at .....**

To constitute or cause to be constituted Regional Centres at convenient places in India in furtherance or promotion of the objects of the Federation.

| <b>Proposed Amendments to the Object:</b> | <b>Statement of objects and reasons to the proposed amendments</b> |
|---|--|
| No amendments are proposed                | Not applicable   |

**Objects 3 B (j): Existing Object as at .....**

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 assesses in general.

| <b>Proposed Amendments to the Object:</b> | <b>Statement of objects and reasons to the proposed amendments</b> |
|---|--|
| No amendments are proposed                | Not applicable   |

**Objects 3 B (k): Existing Object as at .....**

To design and arrange activities to enhance the image of the profession in the society.

| <b>Proposed Amendments to the Object:</b> | <b>Statement of objects and reasons to the proposed amendments</b> |
|---|--|
| No amendments are proposed                | Not applicable   |

**Objects 3 B (l): Existing Object as at .....**

To carry out activities to develop and promote high ethical standard for the professionals.

| <b>Proposed Amendments to the Object:</b> | <b>Statement of objects and reasons to the proposed amendments</b> |
|---|--|
| No amendments are proposed                | Not applicable   |

**Objects 3 B (m): Existing Object as at .....**

To make donations or give financial or other assistance to individuals, institutions and for the welfare of the public.

| <b>Proposed Amendments to the Object:</b> | <b>Statement of objects and reasons to the proposed amendments</b> |
|---|--|
| No amendments are proposed                | Not applicable   |

**Objects 3 B (n): Existing Object as at .....**

To raise funds or receive donations, grants-in aid or assistance to achieve the objects of the Federation.

| <b>Proposed Amendments to the Object:</b> | <b>Statement of objects and reasons to the proposed amendments</b> |
|---|--|
| No amendments are proposed                | Not applicable   |

**Objects 3 B (o): Existing Object as at .....**

To promote and encourage friendly feelings, fraternity, unity and co-operation amongst the members and to inculcate feelings of brotherhood in them.

| <b>Proposed Amendments to the Object:</b> | <b>Statement of objects and reasons to the proposed amendments</b> |
|---|--|
| No amendments are proposed                | Not applicable   |

**Objects 3 B (p): Existing Object as at .....**

To arrange for acquisition, construction, maintenance of guest house for the members.

| <b>Proposed Amendments to the Object:</b> | <b>Statement of objects and reasons to the proposed amendments</b> |
|---|--|
| No amendments are proposed                | Not applicable   |

**Objects 3 B (q): Existing Object as at .....**

To hold conventions, conferences or seminars or study tours or lectures on matters of interest to the members and all others concerned.

| <b>Proposed Amendments to the Object:</b> | <b>Statement of objects and reasons to the proposed amendments</b> |
|---|--|
| No amendments are proposed                | Not applicable   |

**Objects 3 B (r): Existing Object as at .....**

To publish journals, bulletins, books, pamphlets, leaflets and magazines or any periodicals and /or disseminate the informations through electronic media to achieve the objects.

| <b>Proposed Amendments to the Object:</b> | <b>Statement of objects and reasons to the proposed amendments</b> |
|---|--|
| No amendments are proposed                | Not applicable   |

**Objects 3 B (s): Existing Object as at .....**

To establish and maintain Library, Reading Room for the benefit of the members and all concerned.

| <b>Proposed Amendments to the Object:</b> | <b>Statement of objects and reasons to the proposed amendments</b> |
|---|--|
| No amendments are proposed                | Not applicable   |

**Objects 3 B (t): Existing Object as at .....**

To organise and participate in games and sports arranged by the Federation or other Associations or the Taxation departments.

| <b>Proposed Amendments to the Object:</b> | <b>Statement of objects and reasons to the proposed amendments</b> |
|---|--|
| No amendments are proposed                | Not applicable   |

**Objects 3 B (u): Existing Object as at .....**

To assist the taxpayers against illegal imposition and to represent for their cause before the Courts, Government, Boards, Committees, Commissions, Officials, etc.

| <b>Proposed Amendments to the Object:</b> | <b>Statement of objects and reasons to the proposed amendments</b> |
|---|--|
| No amendments are proposed                | Not applicable   |

**Objects 3 B (v): Existing Object as at .....**

To endeavour for upholding the privileges, honour, dignity, prestige, independence, unity and solidarity of the members.

| <b>Proposed Amendments to the Object:</b> | <b>Statement of objects and reasons to the proposed amendments</b> |
|---|--|
| No amendments are proposed                | Not applicable   |

**Objects 3 B (w): Existing Object as at .....**

To set up a code of professional conduct, discipline and etiquette for the tax consultants.

| <b>Proposed Amendments to the Object:</b> | <b>Statement of objects and reasons to the proposed amendments</b> |
|---|--|
| No amendments are proposed                | Not applicable   |

**Objects 3 B (x): Existing Object as at .....**

To take loans for achieving objects of the Federation.

| <b>Proposed Amendments to the Object:</b> | <b>Statement of objects and reasons to the proposed amendments</b> |
|---|--|
| No amendments are proposed                | Not applicable   |

**Objects 3 B (y): Existing Object as at .....**

To do any or all things that may be necessary, incidental or conducive to the achievement or furtherance of the objects of the Federation.

| <b>Proposed Amendments to the Object:</b> | <b>Statement of objects and reasons to the proposed amendments</b> |
|---|--|
| No amendments are proposed                | Not applicable   |

**RULES & REGULATIONS OF THE ALL INDIA FEDERATION OF TAX PRACTITIONERS**  
(The proposed amendments are to the Rules and Regulations as was updated as on 30<sup>th</sup> June, 2019).

(The proposed amendments are indicated in Blue for convenience)

**DEFINITION OF TERMS USED IN RULES & REGULATIONS**

**Rules 1(1): Existing Rules as at .....**

**HEAD OFFICE:** The Head Office of the Federation shall be situated at Mumbai and shall be the Registered Office of the Federation.

| Proposed Amendments to the Rules | Statement of objects and reasons to the proposed amendments |
|----------------------------------|---|
| No amendments are proposed       | Not applicable  |

**Rules 1(2): Existing Rules as at .....**

**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.

| Proposed Amendments to the Rules | Statement of objects and reasons to the proposed amendments |
|----------------------------------|---|
| No amendments are proposed       | Not applicable  |

**Rules 1(3): Existing Rules as at .....**

**ZONE:** A zone may consist of more than one State or Union Territory of the Indian Union.

| Proposed Amendments to the Rules | Statement of objects and reasons to the proposed amendments |
|----------------------------------|---|
| No amendments are proposed       | Not applicable  |

**Rules 1(4): Existing Rules as at .....**

**STATE:** A State shall be the State and the Union Territories specified in the First Schedule of the Constitution of India.



| Proposed Amendments to the Rules | Statement of objects and reasons to the proposed amendments |
|----------------------------------|---|
| No amendments are proposed       | Not applicable  |

**Rules 1(5): Existing Rules as at .....**

REGION: A region may consist of one or more revenue divisions within a State or Union Territory.

| Proposed Amendments to the Rules | Statement of objects and reasons to the proposed amendments |
|----------------------------------|---|
| No amendments are proposed       | Not applicable  |

**Rules 1(6): Existing Rules as at .....**

LOCAL AREA: Local Area will mean a town or a city within a Region.

| Proposed Amendments to the Rules | Statement of objects and reasons to the proposed amendments |
|----------------------------------|---|
| No amendments are proposed       | Not applicable  |

**Rules 1(7): Existing Rules as at .....**

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.

| Proposed Amendments to the Rules | Statement of objects and reasons to the proposed amendments |
|----------------------------------|---|
| No amendments are proposed       | Not applicable  |

**Rules 1(8): Existing Rules as at .....**

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.

| Proposed Amendments to the Rules | Statement of objects and reasons to the proposed amendments |
|----------------------------------|---|
| No amendments are proposed       | Not applicable  |

**Rules 1(9): Existing Rules as at .....**

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.

| Proposed Amendments to the Rules | Statement of objects and reasons to the proposed amendments |
|----------------------------------|---|
| No amendments are proposed       | Not applicable  |

**Rules 1(10): Existing Rules as at .....**

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.

| Proposed Amendments to the Rules | Statement of objects and reasons to the proposed amendments |
|----------------------------------|---|
| No amendments are proposed       | Not applicable  |

**Rules 1(11): Existing Rules as at .....**

FEDERATING UNIT: A Federating Unit shall mean a Local, Regional, State or Zonal Association, which has been recognised and Affiliated to the Federation.

| Proposed Amendments to the Rules | Statement of objects and reasons to the proposed amendments |
|----------------------------------|---|
| No amendments are proposed       | Not applicable  |

**Rules 1(12): Existing Rules as at .....**

GENERAL BODY: All members on the Roll of Members of the Federation and eligible to vote shall constitute the General Body of the Federation.

| Proposed Amendments to the Rules | Statement of objects and reasons to the proposed amendments |
|----------------------------------|---|
| No amendments are proposed       | Not applicable  |

**Rules 1(13): Existing Rules as at .....**

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.

| Proposed Amendments to the Rules | Statement of objects and reasons to the proposed amendments |
|----------------------------------|---|
| No amendments are proposed       | Not applicable  |

**Rules 1(14): Existing Rules as at .....**

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.

| Proposed Amendments to the Rules  | Statement of objects and reasons to the proposed amendments   |
|---|---|
| <ol style="list-style-type: none"> <li>1. 'Jt,' re-worded as Joint</li> <li>2. The word 'spokesman' substituted by the word 'spokesperson'</li> </ol>   | <ol style="list-style-type: none"> <li>1. Usage of abbreviations have been removed</li> <li>2. The word 'spokesman' substituted by the word 'spokesperson' to make it gender neutral</li> </ol> |
| <p><b>After the proposed amendments the new Rule will read as follows:</b></p> <p>The President, Deputy President, Vice–Presidents, Secretary General, Joint Secretaries, 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 / her concurrence, the Secretary General shall be the official spokesperson of the Federation.</p> |   |

**Insertion of Rule 1(15) retrospectively**

**FEDERATION:** The word FEDERATION shall mean All India Federation of Tax Practitioners

| Proposed Amendments to the Rules   | Statement of objects and reasons to the proposed amendments  |
|--|--|
| The word 'FEDERATION' shall mean All India Federation of Tax Practitioners | <ol style="list-style-type: none"><li>1. Requirement to define the word 'FEDERATION'</li><li>2. The word 'FEDERATION' was hitherto not defined, whereas, the said word was found to be used in the document from inception</li></ol> |

**Insertion of Rule 1(16)**

**ADVISORY BOARD:** The word 'ADVISORY BOARD' shall mean the Advisory Board of All India Federation of Tax Practitioners and shall consist of all the past Presidents.

| Proposed Amendments to the Rules  | Statement of objects and reasons to the proposed amendments   |
|---|---|
| The words 'ADVISORY BOARD' shall mean the Advisory Board of All India Federation of Tax Practitioners and shall consist of all the past Presidents. | <ol style="list-style-type: none"><li>1. Requirement to define the words 'ADVISORY BOARD'</li><li>2. The words 'ADVISORY BOARD' was hitherto not defined, whereas, the said word was found to be used in the document</li></ol> |

**Insertion of Rule 1(17)**

**COLLEGIUM:** The word 'COLLEGIUM' shall mean the Collegium of All India Federation of Tax Practitioners and shall consist of 15 active past Presidents starting from the Senior most Past Presidents.

| Proposed Amendments to the Rules   | Statement of objects and reasons to the proposed amendments  |
|--|--|
| The word 'COLLEGIUM' shall mean the Collegium of All India Federation of Tax Practitioners and shall consist of 15 active past Presidents starting from the Senior most Past Presidents. | <ol style="list-style-type: none"><li>1. Requirement to define the word 'COLLEGIUM'. It was hitherto</li></ol> |

|  |  |
|--|--|
|  | not defined, whereas, the said word was found to be used in the document |
|--|--|

**Insertion of Rule 1(18)**

**TRUSTEES:** The word 'TRUSTEE(S)' shall mean the Trustees of All India Federation of Tax Practitioners and shall consist of Office Bearers for the relevant Term that is President, Immediate Past President, Deputy President, Five Vice Presidents, Secretary General, Treasurer, and Five Joint Secretaries.

| Proposed Amendments to the Rules  | Statement of objects and reasons to the proposed amendments   |
|---|---|
| The word 'TRUSTEE(S)' shall mean the Trustees of All India Federation of Tax Practitioners and shall consist of Office Bearers for the relevant Term that is President, Immediate Past President, Deputy President, Five Vice Presidents, Secretary General, Treasurer, and Five Joint Secretaries. | Requirement to define the word 'TRUSTEE(S)'. It was hitherto not defined, whereas, the said word was found to be used in the documents. |

The proposed newly inserted clause 1(18) will read as under:

The word 'TRUSTEE(S)' shall mean the Trustees of All India Federation of Tax Practitioners and shall consist of Office Bearers for the relevant Term that is President, Immediate Past President, Deputy President, Five Vice Presidents, Secretary General, Treasurer, and Five Joint Secretaries.

**Rules 2: Existing Rule is as under .....**

**AREA OF OPERATION-** The area of operation of the Society shall be all over India.

| Proposed Amendments to the Rules | Statement of objects and reasons to the proposed amendments |
|----------------------------------|---|
| No amendments are proposed       | Not applicable  |

**Rules 3: Existing Rule is as under .....**

**ACCOUNTING YEAR -** The Federation shall follow the financial year commencing from 1st April and ending on 31<sup>st</sup> March as its official accounting year.

| Proposed Amendments to the Rules | Statement of objects and reasons to the proposed amendments |
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| No amendments are proposed | Not applicable |
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**Rule 4: Existing Rule is as under .....**

**KINDS OF MEMBERSHIP:** The Federation shall consist of

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

| <b>Proposed Amendments to the Rules</b>  | <b>Statement of objects and reasons to the proposed amendments</b>  |
|--|---|
| 1. The word 'and' after the word 'Associate members' shall stand deleted. The word 'and' shall be inserted after the word 'Corporate members'<br>2. The sub-item 'f' 'Patron Member' shall stand deleted<br>3. Sub-item 'b' which reads 'Honorary members' shall be placed after the word 'and'; it shall be renumbered accordingly. | 1. Grammatical corrections are being effected<br>2. The Committee felt that since a category of "Honorary members" already exists, the need for a separate category of 'Patron member' is not desired.<br>3. It was felt that this change is necessary since all categories of members pay subscription other than Honorary members |

**Th amended Rule shall now read**

**KINDS OF MEMBERSHIP:** The Federation shall consist of

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

Rules 5: Existing Rule reads as under .....

**MEMBERSHIP AND PROCEDURE FOR ENROLMENT**

Individual members shall be

| Proposed Amendments to the Rules | Statement of objects and reasons to the proposed amendments |
|----------------------------------|---|
| No amendments are proposed       | Not applicable  |

Rules 5 A (a): Existing Rule is as under .....

**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).

| Proposed Amendments to the Rules   | Statement of objects and reasons to the proposed amendments  |
|--|--|
| <ol style="list-style-type: none"><li>1. The word 'adult' shall be deleted;</li><li>2. After the word 'person' the words 'above the age of 21 years and' shall be inserted;</li><li>3. After the phrase 'practise tax laws' the words 'in India' shall be inserted</li><li>4. For the words "exceed 20,000/- (Rupees Twenty Thousand only)." the words "be lower than Rs.5,000/- (Rupees Five Thousand Only)." shall stand substituted</li></ol> | <ol style="list-style-type: none"><li>1. The word 'adult' has not been defined and hence a suitable age has been mentioned by way of an amendment to this Rule;</li><li>2. In view of the proposed deletion of the word 'adult' the suitable age has been inserted to bring in clarity to the Rule;</li><li>3. The words 'in India' has been inserted to avoid any ambiguity relating to any person practising laws outside India.</li><li>4. It was felt that fixing of a minimum amount would be appropriate rather than capping the maximum amount.</li></ol> |

**After the proposed amendments the new Rule will read as follows:**

**Life Members:** Any person above the age of 21 years and who is eligible to practise tax laws in India 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 be lower than Rs.5,000/- (Rupees Five Thousand Only).

**Rules 5 A (b): Existing Rules as at .....**

\*2 **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-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).

\*2 Deleted on 24th December, 2016

**Rules 5 A(c): Existing Rules as at .....**

**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 Rs.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.

| <b>Proposed Amendments to the Rules</b>   | <b>Statement of objects and reasons to the proposed amendments</b>  |
|---|---|
| 1. The word 'adult' shall be deleted;   | 1. The word 'adult' has not been defined and hence a suitable age has been mentioned by way of an amendment to this Rule; |
| 2. After the word 'person' the words 'above the age of 21 years and' shall be inserted; | 2. In view of the proposed deletion of the word 'adult' the suitable age has  |



|   |   |
|---|---|
| <p>3. After the phrase 'practise tax laws' the words 'in India' shall be inserted;</p> <p>4. For the words "exceed 25,000/- (Rupees Twenty Five Thousand only)." the words "be lower than Rs.5,000/- (Rupees Five Thousand Only)." shall stand substituted</p> <p>5. The word 'he' shall be substituted by the words 'such associate member'.</p> | <p>been inserted to bring in clarity to the Rule;</p> <p>3. The words 'in India' has been inserted to avoid any ambiguity relating to any person practising laws outside India</p> <p>4. It was felt that fixing of a minimum amount would be appropriate rather than capping the maximum amount.</p> <p>5. The word 'he' has been substituted by the words 'such associate member' to remove gender bias and to bring in more clarity.</p> |
|---|---|

**After the proposed amendments the new Rule will read as follows:**

**Associate Members:** Any person above the age of 21 years and who is not eligible to practice tax laws in India, 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 be lower than Rs.5,000/- (Rupees Five Thousand Only). Such associate member shall not be entitled to vote at any meeting or election nor shall such associate member be entitled to any elective post in the Federation. Such associate member shall also be ineligible for co-optation as a full-fledged National Executive Committee member.

**Rules 5 A (d): Existing Rules as at .....**

**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 be Rs. 50,000/- (Rupees Fifty thousand only) or higher amount as may be decided by the National Executive Committee. 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.

| Proposed Amendments to the Rules   | Statement of objects and reasons to the proposed amendments                                |
|--|--|
| 1. The words "shall not exceed 50,000/- (Rupees Fifty thousand only) shall be retained"  | 1. It was felt that it was a payment for Life Time so the fee of Rs.50,000 is appropriate. |
| <b>After the proposed amendments the new Rule will read as follows:</b><br><b>Corporate Members:</b> 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 be Rs. 50,000/- (Rupees Fifty thousand only) or higher amount as may be decided by the National Executive Committee. 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. |  |

**Rules 5 (A (e)): Existing Rules as at .....**

**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.

| Proposed Amendments to the Rules | Statement of objects and reasons to the proposed amendments |
|----------------------------------|---|
| No amendments are proposed       | Not applicable  |

**Rules 5 (B): Existing Rule is as under .....**

**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.

| <b>Proposed Amendments to the Rules</b>  | <b>Statement of objects and reasons to the proposed amendments</b>   |
|--|--|
| <p>1. The words ‘including foreign nationals’ shall deleted.</p> <p>2. The words ‘or otherwise’ shall be substituted by the word ‘and’</p> <p>3. The words ‘he/they, shall be substituted by the words ‘such Honorary Member/s’;</p> <p>4. After the words ‘may be conferred Honorary membership by the’ the words ‘affirmative vote of at least two thirds of the members of the’ shall be inserted.</p>  | <p>1. Considering the complexities and risks involved in assessing a foreign national as regards rendering ‘distinguished for public service or assessing his / her eminence’ it was proposed to delete this phrase.</p> <p>2. The phrase ‘or otherwise’ is suggested for deletion since it doesn’t convey the appropriate language to the Rule</p> <p>3. This amendment is being proposed to remove any ambiguity in understanding.</p> <p>4. The phrase ‘affirmative vote of at least two thirds of the members of the’ has been inserted to bring in a participative approach of the NEC.</p> |
| <p><b>After the proposed amendments the new Rule will read as follows:</b></p> <p><b>Honorary Members:</b><br/>Persons, distinguished for the public service or eminent in the profession and interested in the aims and objects of the Federation may be conferred Honorary membership by the affirmative vote of at least two thirds of the members of 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 such Honorary Member/s be entitled to any elective post in the Federation.</p> |  |

**Rules 5 (C): Existing Rule is as under .....**

**Association Member:**

**Rules 5 (C) (i): Existing Rule is as under .....**

Any professional organisation representing persons eligible to practice tax law 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 ` 50,000/- (Rupees Fifty Thousand only). The National Executive Committee may decide different amount for different associations.

| Proposed Amendments to the Rules   | Statement of objects and reasons to the proposed amendments   |
|--|---|
| <ol style="list-style-type: none"><li>1. After the phrase 'practise tax laws' the words 'in India' shall be inserted</li><li>2. For the sentence 'The National Executive Committee may decide different amount for different associations' the following sentence shall be substituted 'The National Executive Committee may decide graded amount for different associations, on the basis of its numerical strength and longevity of existence'</li></ol>   | <ol style="list-style-type: none"><li>1. The words 'in India' has been inserted to avoid any ambiguity relating to any person practising laws outside India</li><li>2. This amendment was considered on account of the fact that small associations may pay a smaller fee and vice-versa.</li></ol> |
| <b>After the proposed amendments the new Rule will read as follows:</b><br>Any professional organisation representing persons eligible to practice tax laws in India 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 ` 50,000/- (Rupees Fifty Thousand only). The National Executive Committee may decide graded amount for different associations, on the basis of its numerical strength and longevity of existence. |   |

**Rules 5 (C) (ii): Existing Rule is as under .....**

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.

| Proposed Amendments to the Rules   | Statement of objects and reasons to the proposed amendments   |
|--|---|
| <p>1. This Rule shall be substituted by a new Rule as follows</p> <p>‘Each member association shall have a right to nominate in writing, one person, who is either its President or its Secretary or any other Office Bearer to represent the said association. The member association shall have a right to change its representative by giving one month’s notice to the Federation in writing.</p> <p>Provided, that the term of the person so nominated, shall be co-terminus with the term of the National Executive Committee of the Federation. Such nominated person shall neither be entitled to have any right to vote nor he/she be entitled to contest elections/s for any post at the Federation or Zone/s.’</p>            | <p>1. The existing Rule speaks of right to vote, right to contest elections etc. which is normally not permissible to a ‘member association’. Therefore, the amended Rule has been suitably framed.</p> |
| <p><b>After the proposed amendments the new Rule will read as follows:</b></p> <p>Each member association shall have a right to nominate in writing, one person, who is either its President or its Secretary or any other Office Bearer to represent the said association. The member association shall have a right to change its representative by giving one month’s notice to the Federation in writing.</p> <p>Provided, that the term of the person so nominated, shall be co-terminus with the term of the National Executive Committee of the Federation. Such nominated person shall neither be entitled to have any right to vote nor he/she be entitled to contest elections/s for any post at the Federation or Zone/s.</p> |   |

**Rules 5 (D): Existing Rule is as under .....**

**‘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.”*

| Proposed Amendments to the Rules | Statement of objects and reasons to the proposed amendments   |
|----------------------------------|---|
| 1. This Rule shall stand deleted | 1. The Committee felt that since a category of "Honorary members" already exists, the need for a separate category of 'Patron member' is not desired. |

**Rules 6 : Existing Rules as at .....**

**TERMINATION OF MEMBERSHIP**

| Proposed Amendments to the Rules | Statement of objects and reasons to the proposed amendments |
|----------------------------------|---|
| No amendments are proposed       | Not applicable  |

**Rule 6 (a) : Existing Rule is as under .....**

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 / her 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.

| Proposed Amendments to the Rules | Statement of objects and reasons to the proposed amendments |
|----------------------------------|---|
| No amendments are proposed       | Not applicable  |

**Rule 6 (b): Existing Rules as at .....**

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 an opportunity of being heard by a Committee appointed by

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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.

| <b>Proposed Amendments to the Rules</b>  | <b>Statement of objects and reasons to the proposed amendments</b>  |
|--|---|
| <ol style="list-style-type: none"><li>1. The word "he" wherever appears shall be substituted by "he / she";</li><li>2. Punctuation marks have been supplied wherever necessary;</li><li>3. The sentence 'Such vote may be taken by postal ballot.' shall be substituted by 'Such vote shall be taken at the meeting, in person or by way of postal ballot'</li></ol>   | <ol style="list-style-type: none"><li>1. This amendment is proposed to bring in gender neutrality</li><li>2. To bring in clarity to the language employed;</li><li>3. This amendment has been brought in for clarity.</li></ol> |
| <b>After the proposed amendments the new Rule will read as follows:</b><br>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 Bye-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 / she has been given 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 shall be taken at the meeting, in person or by way of postal ballot. |   |

**Rule 7 : Existing Rules as at .....**

**GENERAL BODY MEETING, ITS POWERS AND FUNCTIONS**

**Rule 7 (1): Existing Rule is as under .....**

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The General Body shall lay down policy and programme of the Federation to be carried out by the National Executive Committee.

| <b>Proposed Amendments to the Rules</b>   | <b>Statement of objects and reasons to the proposed amendments</b> |
|---|--|
| 1. After the words ‘The General Body’, the punctuation mark comma shall be inserted;<br>2. For the words ‘policy and programme’ the words “the policies and programme/s” shall be substituted                     | 1. These amendments are proposed to effect grammatical corrections |
| <b>After the proposed amendments the new Rule will read as follows:</b><br>The General Body, shall lay down the policies and programme/s of the Federation to be carried out by the National Executive Committee. |  |

**Rule 7 (2): Existing Rule is as under .....**

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.

| <b>Proposed Amendments to the Rules</b>   | <b>Statement of objects and reasons to the proposed amendments</b>                           |
|---|--|
| 1. After the words ‘The General Body’, the punctuation mark comma shall be inserted;<br>2. For the word and number ‘rule 10,’ the words ‘Rule 10 relating to ‘The Election of the National Executive Committee,’ shall be substituted;<br>3. For the words ‘policy and programme’ the words “the policies and programme/s” shall be substituted | 1. These amendments are proposed to effect grammatical corrections and bring in more clarity |
| <b>After the proposed amendments the new Rule will read as follows:</b>   |  |



The General Body, shall subject to Rule 10 relating to ‘The Election of the National Executive Committee’, elect a National Executive Committee to carry out the policies and programme/s 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.

**Rule 7 (3): Existing Rule is as under .....**

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.

| <b>Proposed Amendments to the Rules</b>  | <b>Statement of objects and reasons to the proposed amendments</b>   |
|--|--|
| 1. For the words and punctuation “rules 10(1) and (2),” the words and punctuation “Rules 10(1) and 10(2),” shall be substituted;   | 1. Grammatical errors have been corrected;   |
| 2. Wherever necessary the word or words “zone, state, federation, national executive committee or one” has been capitalised;   | 2. It is felt that there is no need for this provision since the powers to co-opt is adequately covered in Rule 10(2). |
| 3. The sentence “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.” Shall stand deleted. |  |
| <b>After the proposed amendments the new Rule will read as follows:</b>  |  |

Subject to Rules 10(1) and 10(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.

**Rule 7 (4): Existing Rule is as under .....**

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.

| <b>Proposed Amendments to the Rules</b> | <b>Statement of objects and reasons to the proposed amendments</b> |
|---|--|
| No amendments are proposed              | Not applicable   |

**Rule 7 (5): Existing Rule is as under .....**

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.

| <b>Proposed Amendments to the Rules</b> | <b>Statement of objects and reasons to the proposed amendments</b> |
|---|--|
| No amendments are proposed              | Not applicable   |

**Rule 7 (6): Existing Rule is as under .....**

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.

| <b>Proposed Amendments to the Rules</b> | <b>Statement of objects and reasons to the proposed amendments</b> |
|---|--|
|---|--|

|                            |                |
|----------------------------|----------------|
| No amendments are proposed | Not applicable |
|----------------------------|----------------|

**Rule 8: Existing Rule is as under .....**

**NOTICE OF GENERAL BODY MEETING AND QUORUM**

**Rule 8 (1): Existing Rule is as under .....**

The business of the General Body meeting shall be:

| Proposed Amendments to the Rules | Statement of objects and reasons to the proposed amendments |
|----------------------------------|---|
| No amendments are proposed       | Not applicable  |

**Rule 8 (1(a)): Existing Rule is as under .....**

to confirm the proceedings of its previous meeting.

| Proposed Amendments to the Rules | Statement of objects and reasons to the proposed amendments |
|----------------------------------|---|
| No amendments are proposed       | Not applicable  |

**Rule 8 (1(b)): Existing Rule is as under .....**

to consider the report of the National Executive Committee.

| Proposed Amendments to the Rules | Statement of objects and reasons to the proposed amendments |
|----------------------------------|---|
| No amendments are proposed       | Not applicable  |

**Rule 8 (1(c)): Existing Rule is as under .....**

to consider and adopt the Audited Accounts.

| Proposed Amendments to the Rules | Statement of objects and reasons to the proposed amendments |
|----------------------------------|---|
|                                  |   |

|                            |                |
|----------------------------|----------------|
| No amendments are proposed | Not applicable |
|----------------------------|----------------|

**Rule 8 (1(d)): Existing Rule is as under .....**

to appoint auditors and fix their honorarium.

| Proposed Amendments to the Rules | Statement of objects and reasons to the proposed amendments |
|----------------------------------|---|
| No amendments are proposed       | Not applicable  |

**Rule 8 (1(e)): Existing Rule is as under .....**

to elect members of the National Executive Committee.

| Proposed Amendments to the Rules | Statement of objects and reasons to the proposed amendments |
|----------------------------------|---|
| No amendments are proposed       | Not applicable  |

**Rule 8 (1(f)): Existing Rule is as under .....**

to transact any other business that may be raised with the permission of the Chair.

| Proposed Amendments to the Rules | Statement of objects and reasons to the proposed amendments |
|----------------------------------|---|
| No amendments are proposed       | Not applicable  |

\* 8(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."*

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

| Proposed Amendments to the Rules | Statement of objects and reasons to the proposed amendments |
|----------------------------------|---|
|                                  |   |

|  |  |
|--|--|
| <p>1. After the words <u>any other mode or “electronic media or”</u> shall be inserted and after words ‘hereinafter provided’ the punctuation ‘,’ shall be substituted by a full stop’.</p> <p>2. After giving effect to the above correction the word ‘provided’ shall be capitalised to read ‘Provided’.</p> <p>3. After the first proviso the punctuation ‘ ’’ shall stand deleted.</p> <p>4. After the first proviso, a second proviso shall be always deemed to be inserted which would read ‘Provided also, that under any exceptional circumstance/s deemed fit by the President, the President may direct the Secretary General to convene the meeting at such shorter notice at any such time, place and date, at the discretion of the President.’</p> | <p>1. Punctuation error has been corrected;<u>and service by electronic media is inserted for clarity.</u></p> <p>2. Punctuation error has been corrected;</p> <p>3. Punctuation error has been corrected;</p> <p>4. This proviso is required to be inserted to cover any exigencies which in the opinion of the President warrants a general meeting to be convened</p> |
|--|--|

**After the proposed amendments the new Rule will read as follows:**

(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 /AIFT Times or by notice despatched by post or by any other mode or electronic media 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.*

*Provided also, that under any exceptional circumstance/s deemed fit by the President, the President may direct the Secretary General to convene the meeting at such shorter notice at any such time, place and date, at the discretion of the President.*

**Rule 8 (2): Existing Rule is as under .....**

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.

| Proposed Amendments to the Rules | Statement of objects and reasons to the proposed amendments |
|----------------------------------|---|
| No amendments are proposed       | Not applicable  |

**Rule 8 (3): Existing Rule is as under .....**

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 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.

| Proposed Amendments to the Rules | Statement of objects and reasons to the proposed amendments |
|----------------------------------|---|
| No amendments are proposed       | Not applicable  |

**Rule 8 (4): Existing Rule is as under .....**

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.

| Proposed Amendments to the Rules   | Statement of objects and reasons to the proposed amendments  |
|--|--|
| 1. The word "Chairman" shall be substituted by "Chairman / Chairperson". | 1. This amendment is proposed to bring in gender neutrality. |
| <b>After the proposed amendments the new Rule 8(4) now reads:</b>        |  |

At all meetings of the General Body, a member shall cast his / her 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 / Chairperson of the meeting shall be entitled to have a casting vote.

**Rule 8 (5): Existing Rule is as under .....**

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.

| Proposed Amendments to the Rules  | Statement of objects and reasons to the proposed amendments                       |
|---|---|
| 1. For the words 'However in his absence' suitable punctuations shall be inserted to read 'However, in his absence,'  | 1. Punctuation marks introduced wherever necessary to correct grammatical errors. |
| 2. The word "Chairman" wherever appears shall be substituted by "Chairman / Chairperson";   | 2. This amendment is proposed to bring in gender neutrality.                      |
| <p><b>After the proposed amendments the new Rule will read as follows:</b></p> <p>The President shall preside at every meeting of the General Body. However, in his / her absence, the Deputy President shall preside as Chairman / Chairperson and in the absence of both, the members present may choose any one of the members present to preside as Chairman / Chairperson.</p> |   |

**After Rule 8(5) a new Rule 8A shall be and shall be always deemed to have been inserted:**

| Proposed Amendments to the Rules   | Statement of objects and reasons to the proposed amendments               |
|--|---|
| <p><b>Insertion of Rule 8A</b></p> <p><b>8A Minutes of General Body Meeting</b></p> <p>1. The Federation shall maintain the minutes of the General Body Meetings, in a register or in such</p> | <p>1. To maintain the minutes of the meetings in a methodical manner.</p> |

|  |  |
|--|--|
| <p>electronic form or in such other mode or manner as deemed fit, kept specifically for that purpose.</p> <p>2. The minutes of any such General Body Meeting shall be placed before the National Executive Committee for information. The said minutes shall be read, approved and adopted in the next General Body Meeting of the Federation.</p>   |  |
| <p><b>After the proposed amendments the newly inserted Rule 8A will read as follows:</b></p> <p><b>8A Minutes of General Body Meeting</b></p> <p>1. The Federation shall maintain the minutes of the General Body Meetings, in a register or in such electronic form or in such other mode or manner as deemed fit, kept specifically for that purpose.</p> <p>2. The minutes of any such General Body Meeting shall be placed before the National Executive Committee for information. The said minutes shall be read, approved and adopted in the next General Body Meeting of the Federation.</p> |  |

**Rule 9: Existing Rule is as under .....**

**EXTRAORDINARY GENERAL BODY MEETING AND ITS FUNCTIONS:**

**Rule 9 (1): Existing Rule as under .....**

The National Executive Committee may, whenever necessary, or upon a requisition made in writing by at least twenty members or 1/5<sup>th</sup> 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.

| <b>Proposed Amendments to the Rules</b>  | <b>Statement of objects and reasons to the proposed amendments</b>  |
|--|---|
| <p>The words “at least twenty members or 1/5<sup>th</sup> of the total number of members, whichever is more” to be substituted by the words “minimum 100 members (at least 20 members from each Zone),</p> | <p><b>It is not practicable to obtain signature of one fifth of total members considering the fact that Federation has about 11,000</b></p> |



|   |   |
|---|---|
| <p>The word 'requisitionists' shall be substituted by the word 'requisitioners'</p> | <p>members. As a safeguard and to ensure appropriate representation it is proposed to have at least 20 members from each Zone.</p> <p>The amendment is proposed due to grammatical reason</p> |
|---|---|

**After the proposed amendments the newly inserted Rule 9(1) will read as follows:**

The National Executive Committee may, whenever necessary, or upon a requisition made in writing by minimum 100 members (at least 20 members from each Zone), convene a special meeting of the General Body. The requisition must state the Agenda of the Meeting and must be signed by the requisitioners and deposited at the registered office of the Federation.

**Rule 9 (2): Existing Rule is as under .....**

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.

| Proposed Amendments to the Rules | Statement of objects and reasons to the proposed amendments |
|----------------------------------|---|
| No amendments are proposed       | Not applicable  |

**Rule 9 (3): Existing Rule is as under .....**

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 no receipt of such notice by any member shall not invalidate any proceedings of such meeting.

| Proposed Amendments to the Rules | Statement of objects and reasons to the proposed amendments |
|----------------------------------|---|
|                                  |   |

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| <p>1. The entire Rule 9(3) shall be reworded to read as follows:</p> <p><i>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 through notice despatched by post or electronically or by any other mode or otherwise served.</i></p> <p><i>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.</i></p>      | <p>1. The rewording is necessitated to correct the language employed and bring in grammatical clarity.</p> |
| <p><b>After the proposed amendments the amended Rule 9(3) will read as follows:</b></p> <p>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 through notice despatched by post or electronically or by any other mode or otherwise served.</p> <p>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.</p> |  |

**After Rule 9(3) a new Rule 9(4) shall be and shall be always deemed to have been inserted:**

| <b>Proposed Amendments to the Rules</b>  | <b>Statement of objects and reasons to the proposed amendments</b>        |
|--|---|
| <p><b>Insertion of Rule 9(4)</b></p> <p><b>9(4) Minutes of Extraordinary General Body Meeting</b></p> <p>1. The Federation shall maintain the minutes of the Extraordinary General Body Meetings, in a register or in such electronic form or in such other mode or manner as deemed fit, kept specifically for that purpose.</p> <p>2. The minutes of any such Extraordinary General Body Meeting shall be placed before the National Executive</p> | <p>1. To maintain the minutes of the meetings in a methodical manner.</p> |

|   |  |
|---|--|
| Committee for information. The said minutes shall be read, approved and adopted in the next General Body Meeting of the Federation.   |  |
| <b>After the proposed amendments the newly inserted Rule 9(4) will read as follows:</b>   |  |
| <b>9(4) Minutes of Extraordinary General Body Meeting</b>   |  |
| 1. The Federation shall maintain the minutes of the Extraordinary General Body Meetings, in a register or in such electronic form or in such other mode or manner as deemed fit, kept specifically for that purpose.                            |  |
| 2. The minutes of any such Extraordinary General Body Meeting shall be placed before the National Executive Committee for information. The said minutes shall be read, approved and adopted in the next General Body Meeting of the Federation. |  |

**Rule 10: Existing Rules is as under .....**

**THE ELECTION OF THE NATIONAL EXECUTIVE COMMITTEE**

| <b>Proposed Amendments to the Rules</b> | <b>Statement of objects and reasons to the proposed amendments</b> |
|---|--|
| No amendments are proposed              | Not applicable   |

**Rule 10 (1): Existing Rule is as under .....**

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.

\*1 Amended on 25<sup>th</sup> December, 2013

| <b>Proposed Amendments to the Rules</b> | <b>Statement of objects and reasons to the proposed amendments</b> |
|---|--|
|   |  |

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|--|---|
| <ol style="list-style-type: none"> <li>1. After the words ‘General Body’ Comma “,” shall be inserted;</li> <li>2. After the words ‘at its Ordinary General Meeting’ a comma “,” shall be inserted;</li> <li>3. After the words ‘consenting members’ a comma “,” shall be inserted;</li> <li>4. After the words ‘duly proposed and seconded’ a comma “,” shall be inserted;</li> <li>5. In the proviso, the word “and” after the words ‘overall membership of the Federation’ shall stand substituted by the word “of”.</li> <li>6. After the words ‘Ordinary General Meeting’ the words ‘and one seat from each Zone shall be reserved for a lady member’ shall be inserted</li> </ol> | <ol style="list-style-type: none"> <li>1. Punctuation marks have been introduced wherever necessary.</li> <li>2. The correct preposition “of” has been introduced to make the sentence meaningful.</li> <li>3. The proposed amendment is consequent to amendment of Rule 6(V) of the Election Rules.</li> </ol> |
|--|---|

**After the proposed amendments the amended Rule 10(1) now reads:**

The General Body, at its Ordinary General Meeting, shall elect fifty (50) 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 of that Zone on the date of issue of notice for the Ordinary General Meeting and one seat from each Zone shall be reserved for a lady member.

**Rule 10 (1A): Existing Rules as at .....**

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

\* 2 Added on 24th December. 2016

| Proposed Amendments to the Rules | Statement of objects and reasons to the proposed amendments |
|----------------------------------|---|
|                                  |   |

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|  |   |
|--|---|
| 1. The word “zone” shall read “Zone”;  | 1. Grammatical correction is being carried out. |
| <b>After the proposed amendments the amended Rule 10(1A) shall read:</b>                                   |   |
| (1A) The number of members to be elected from each Zone shall be determined in accordance with Rule 7 (3). |   |

**Rule 10 (1B): Existing Rule reads as under .....**

(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~~along with the election rules shall be available with each Zonal office for the benefit of the existing eligible members.

**\*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 Added on 24th December, 2016

| <b>Proposed Amendments to the Rules</b>   | <b>Statement of objects and reasons to the proposed amendments</b>                            |
|---|---|
| 1. In the <b>Note</b> the abbreviation “Dy.” Shall be substituted by the word “Deputy”. | 1. Abbreviations have been avoided to enhance better understanding.                           |
| 2. The phrase ‘and the Vice President’ shall be deleted.                                | 2. This deletion is necessitated since the Vice President is not recommended by the Collegium |
| 3. In the <b>Note</b> , after the word “however” a comma “,” shall be inserted.         | 3. Grammatical errors have been removed by adding appropriate punctuations.                   |

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|  |  |
|--|--|
| 4. The words 'made public' shall be substituted by the words 'announced / declared,' | 4. This amendment is necessitated to correct the language employed in the Rule |
|--|--|

**After the proposed amendment the amended note shall now read:**

**Note:** The Candidate for the post of Deputy 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, Deputy President and the active past Presidents not exceeding eleven, who shall meet at a convenient place. The decision thereat however, shall be announced / declared, only after the election of the President for the ensuing term.

**Rule 10 (2): Existing Rule reads as under .....**

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.

*\*1 Provided 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.*

*\*1 Proviso added on 25th December, 2013*

| <b>Proposed Amendments to the Rules</b>  | <b>Statement of objects and reasons to the proposed amendments</b>   |
|--|--|
| <ol style="list-style-type: none"> <li>1. After the phrase "shall after such election" and after the word "meet" commas "," shall be introduced;</li> <li>2. For the words "Fifteen (15) members to be the members of the National Executive Committee." The words "Fifteen (15) members to be the members of the National Executive Committee, in a such a manner that the member/s who have lost the election for the National Executive shall not be eligible for co-option, and further, the term of the co-opted</li> </ol> | <ol style="list-style-type: none"> <li>1. Punctuation marks have been introduced to make the Rule more meaningful;</li> <li>2. This amendment is necessitated to align with Rule 4 of Election Rules and make the term of the co-opted member co-terminus with that of the President.</li> </ol> |

|  |   |
|--|---|
| <p>member/s shall be co-terminus with that of the President”.</p> <p>3. In the first proviso, wherever the word “practice” occurs it shall be substituted by the word “Practice”;</p> <p>4. After the first proviso, a second proviso shall be inserted which would read “Provided further, the National Executive Committee shall make all efforts to ensure that while co-opting the said 15 members, 3 members shall be co-opted from each Zone. However, in the event the National Executive Committee is unable to co-opt the said 15 members as provided, then the President shall in his / her discretion co-opt members of his / her choice”</p> | <p>3. Grammatical corrections have been effected;</p> <p>4. The Second proviso is thought fit to be introduced to ensure equal representation for each of the Zone/s.</p> |
|--|---|

**After the proposed amendment the amended Rule 10(2) now reads:**

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, in a such a manner that the member/s who have lost the election for the National Executive shall not be eligible for co-option, and further, the term of the co-opted member/s shall be co-terminus with that of the President.

Provided 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.

Provided further, the National Executive Committee shall make all efforts to ensure that while co-opting the said 15 members, 3 members shall be co-opted from each Zone. However, in the event the National Executive Committee is unable to co-opt the said 15 members as provided, then the President shall in his / her discretion co-opt members of his / her choice.

**Rule 10 (3): Existing Rule reads as at .....**

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.

| <b>Proposed Amendments to the Rules</b>  | <b>Statement of objects and reasons to the proposed amendments</b>  |
|--|---|
| <p>1. The word “zone” shall be substituted by the word “Zone”;</p> <p>2. The words in the bracket “(if he is not otherwise a member of the National Executive Committee) shall be deleted;</p> <p>3. The word "Chairman" wherever appears shall be substituted by “Chairman / Chairperson”;</p> <p>4. For the phrase ‘ex-officio member of the National Executive Committee’ the phrase ‘ex-officio member of the National Executive Committee / Zone, respectively’</p> | <p>1. This amendment is proposed to ensure correct grammar.</p> <p>2. This amendment is necessitated on account of the following facts:</p> <p>a. The immediate Past President cannot be an "elected" member of the National Executive Committee;</p> <p>b. The Chairman / Chairperson would anyway not be permitted to hold the position of a member of the National Executive Committee.</p> <p>3. This amendment is proposed to bring in gender neutrality</p> <p>4. This amendment is necessitated to make it clear that the immediate Past President shall be the ex-officio member of the National Executive Committee and the Chairman shall be the ex-officio member of the respective Zone</p> |



**After the proposed amendments Rule 10(3) now reads:**

The immediate Past President of the Federation and Chairman / Chairperson of each Zone shall be the ex officio member of the National Executive Committee / Zone, respectively.

**Rule 10 (4): Existing Rule reads is as under .....**

\*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 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

| <b>Proposed Amendments to the Rules</b>  | <b>Statement of objects and reasons to the proposed amendments</b>   |
|--|--|
| <p>1. In sub rule 'a' after the phrase "at its first election meeting after election" a comma "," shall be placed;</p> <p>2. In this sub rule 'a' and all the provisos to this Rule wherever the abbreviations "Dy., Hon., Jt.," appear it shall be suitably expanded;</p> <p>3. The second proviso inserted on 24.12.2016 stands deleted</p> <p>4. After the first provisos to sub rule (a) the next para shall be numbered as sub rule "(b)".</p>  | <p>1. Suitable punctuation mark has been inserted to make the rule more meaningful.</p> <p>2. This amendment is proposed to avoid abbreviations;</p> <p>3. The deletion is necessitated since corresponding changes have been effected in all Rules relating to Vice-Presidents</p> <p>4. The numbering is necessitated to bring in clarity to the rule;</p> |
| <p><b>After the proposed amendments the relevant Rule 10(4) now reads:</b></p> <p>a) 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 calendar year of the term of the existing National Executive Committee.</p> <ul style="list-style-type: none"> <li>i. One President</li> <li>ii. One Deputy President</li> <li>iii. Five Vice Presidents (One from each zone)</li> <li>iv. One Secretary General</li> <li>v. One Honorary Treasurer and</li> <li>vi. Five Honorary Joint Secretaries (one from each zone).</li> </ul> <p>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.</p> |  |

b) 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

**Rule 10 (5): Existing Rule reads as under .....**

**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.

| <b>Proposed Amendments to the Rules</b>   | <b>Statement of objects and reasons to the proposed amendments</b>   |
|---|--|
| <ol style="list-style-type: none"><li>1. After the words "3 months" the punctuation mark full stop "." shall be placed.</li><li>2. After the word provided the words "however that" shall stand omitted;</li><li>3. After the word "earlier" the punctuation mark comma "," shall stand inserted;</li><li>4. In the proviso, after the word "if" the punctuation mark comma "," shall stand inserted.</li></ol> | <ol style="list-style-type: none"><li>1. All the amendments are proposed to make the rule more meaningful to the reader.</li></ol> |
| <b>After the proposed amendments the Rule 10(5) now reads:</b><br>The Members of the National Executive Committee shall meet at least once in 3 months.<br>Provided that the President or the Secretary General may convene it earlier, if the situation so warrants.   |  |

**Rule 10 (6): Existing Rule reads as under .....**

**Qualifications of the Office bearers and members of the national executive committee**

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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:-

| <b>Proposed Amendments to the Rules</b>   | <b>Statement of objects and reasons to the proposed amendments</b>  |
|---|---|
| <ol style="list-style-type: none"><li>1. After the words “election /co-option” the punctuation mark comma “,” shall be inserted;</li><li>2. The word “rule” shall be replaced by the word “Rule”;</li><li>3. After the number (4) the punctuation mark comma “,” shall be inserted.</li></ol> | <ol style="list-style-type: none"><li>1. These amendments are carried out to insert suitable grammatical and punctuation changes.</li></ol> |
| <b>After the proposed amendment the amended Rule now reads:</b>   |   |
| 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 <del>qualifications</del><br><del>qualifications:-</del>   |   |

**Rule 10 (6) (1): Existing Rule reads as under .....**

*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.

| <b>Proposed Amendments to the Rules</b>  | <b>Statement of objects and reasons to the proposed amendments</b>  |
|--|---|
| <ol style="list-style-type: none"><li>1. After the words ‘association members’ the word ‘that’ shall be substituted by the word ‘who’</li><li>2. The word "rule" shall be substituted by the word “Rule”.</li><li>3. After the words ‘indirect taxes’ the words ‘in India’ shall be inserted</li></ol> | <ol style="list-style-type: none"><li>1. Grammatical correction has been effected.</li><li>2. Grammatical correction has been effected.</li></ol> |

|   |  |
|---|--|
| <p>4. For the words 'two years' the words five years' shall stand substituted</p> <p>5. After the above amendments the following provisos shall stand inserted<br/>         Provided that any individual life member or a representative of the association who may be nominated should have served the Zonal Managing Committee for at least one full term.</p> <p>6. Provided further the first proviso so inserted shall not be applicable to the members who are already serving as members of the National Executive Committee</p> | <p>3. The words 'in India' has been inserted to emphasise the fact that practice must have been carried on In India</p> <p>4. This amendment is carried out as a qualificatory condition for any individual life member or representative of the association member to serve on the National Executive Committee</p> <p>5. This proviso is inserted to bring in a qualificatory condition for a person to be nominated to the National Executive Committee.</p> <p>6. This amendment is necessitated to ensure that the condition in the first proviso shall not stand applicable to such of the members who are members of the National Executive Committee</p> |
|---|--|

**After the proposed amendment the amended Rule 10(6)(1) now reads:**

*Member of the National Executive Committee*

Any individual life member or a representative of the association member who 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 five years can file his/her nomination form for the election at the Ordinary General Meeting.

Provided that any individual life member or a representative of the association who may be nominated should have served the Zonal Managing Committee for at least one full term.

Provided further the first proviso so inserted shall not be applicable to the members who are already serving as members of the National Executive Committee

**Rule 10 (6) (2): Existing Rule reads as under .....**

*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.

| <b>Proposed Amendments to the Rules</b>  | <b>Statement of objects and reasons to the proposed amendments</b>  |
|--|---|
| 1. In this Rule wherever the abbreviations “Hon.” appear it shall be suitably deleted  | 1. This amendment is proposed to bring in uniformity in designation |
| <b>After the proposed amendment the amended Rule 10(6)(2) now reads:</b>   |   |
| <b>Joint Secretary and Treasurer</b>   |   |
| The member of the National Executive Committee who desires to be the Honorary Treasurer or one of the five Honorary Joint Secretaries, shall be the person who has been on the National Executive Committee for at least one term. |   |

**Rule 10 (6) (3): Existing Rule reads as under .....**

**Secretary General**

Any member of the National Executive Committee who was on the National Executive Committee for at least one completed term\*\*, 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.

\*\* Amended on 6th October, 2018.

| <b>Proposed Amendments to the Rules</b>                                  | <b>Statement of objects and reasons to the proposed amendments</b>                    |
|--|---|
| 1. The word "president" shall be substituted by the word "President".    | 1. Grammatical correction has been effected.  |
| 2. After the phrase “completed term” the words “of two full years”       | 2. This amendment is necessitated to bring in clarity to the phrase "completed term). |
| <b>After the proposed amendment the amended Rule 10(6)(3) now reads:</b> |   |

*Secretary General*

Any member of the National Executive Committee who was on the National Executive Committee for at least one completed term of two full years, can be considered to be elected as the Secretary General. A member who has his / her practice at the place where the President practices shall be preferred.

**Rule 10 (6) (4): Existing Rule reads as under .....**

*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.

| <b>Proposed Amendments to the Rules</b>  | <b>Statement of objects and reasons to the proposed amendments</b> |
|--|--|
| 1. This Rule shall be substituted by the following Rule<br>Any member of prominence, who has served as a member of the National Executive Committee for at least two terms, and who has worked as Secretary General or Treasurer or Joint Secretary; or as the Chairman / Chairperson, Treasurer or Secretary / Joint Secretary of the Zone.   | 1. This amendment has been considered as a clarificatory amendment |
| <p><b>After the proposed amendment the amended Rule 10(6)(4) now reads:</b></p> <p><i>Vice Presidents</i><br/>                     Any member of prominence, who has served as a member of the National Executive Committee for at least two terms, and who has worked as Secretary General or Treasurer or Joint Secretary; or as the Chairman / Chairperson, Treasurer or Secretary / Joint Secretary of the Zone.</p> |  |

**Rule 10 (6) (5): Existing Rule reads as under .....**

*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

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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.

\* Amended on 25th December 2013.

| <b>Proposed Amendments to the Rules</b>   | <b>Statement of objects and reasons to the proposed amendments</b>  |
|---|---|
| <p>1. This Rule shall be substituted by the following Rule</p> <p>Any member of the National Executive Committee who is not less than forty-five years of age and who has been in at least twenty years of continuous practice of direct and / or indirect taxes in India, may be considered to be elected as the Deputy President subject to the following conditions and related proviso:</p> <p>1. Such member must have been actively associated with the activities of the Federation; and</p> <p>2. Such member must have contributed for updation of knowledge of the members of the Federation by accepting to be a faculty member at least on four occasions at seminars, conferences, tax conclaves, national tax conferences etc. organised by the Federation in different parts of the country.</p> <p>Provided any member <del>of the National Executive Committee</del> who is not less than forty-five years of age and who has been in at least twenty years of continuous practice of direct and / or indirect taxes in India, and who has worked as the Vice-President or Secretary General or Treasurer for at least one term may be considered to be elected as the Deputy President.</p> | <p>1. This amendment is proposed to bring in certain pre-conditions for any member to be considered for the post of the Deputy President.</p> |
| <b>After the proposed amendment the amended Rule 10(6)(5) now reads:</b>  |   |



*Deputy President*

Any member of the National Executive Committee who is not less than forty-five years of age and who has been in at least twenty years of continuous practice of direct and / or indirect taxes in India, may be considered to be elected as the Deputy President subject to the following conditions and related proviso:

1. Such member must have been actively associated with the activities of the Federation; and
2. Such member must have contributed for updation of knowledge of the members of the Federation by accepting to be a faculty member at least on four occasions at seminars, conferences, tax conclaves, national tax conferences etc. organised by the Federation in different parts of the country.

Provided any member ~~of the National Executive Committee~~ who is not less than forty-five years of age and who has been in at least twenty years of continuous practice of direct and / or indirect taxes in India, and who has worked as the Vice-President or Secretary General or Treasurer for at least one term may be considered to be elected as the Deputy President.

**Rule 10 (6) (6): Existing Rule reads as under .....**

*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 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 from the eligible Zone\*\* 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.

\*\* Amended on 6th October, 2018.

| Proposed Amendments to the Rules | Statement of objects and reasons to the proposed amendments |
|----------------------------------|---|
|----------------------------------|---|

1. This Rule shall be substituted by the following Rule:

Any member of the National Executive Committee who is not less than forty-five years of age and who has been in at least twenty years of continuous practice of direct and / or indirect taxes in India, and 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 / her active participation and contribution towards the development of 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 / she is otherwise unable to be a candidate, any ~~National Executive Committee~~ Member from the eligible Zone who is not less than forty-five years of age and who has been in at least twenty years of continuous practice of direct and / or indirect taxes in India, and who has worked as Office Bearer i.e. the Vice President or Secretary General or Treasurer, for at least two terms in aggregate, may be considered for being elected as the President.

1. This amendment is proposed to bring in certain pre-conditions for any member to be considered for the post of the President and to bring in clarity that the Honorary Five Joint Secretaries cannot be considered.

+2. In case the ddeputy president elect is not in a positon to take the post of president for any reason in that case it is proposed to appoint an other person as Presidet.Particularly in proviso the condition of his being a member of the current NEC stands waived for wider choice from oiut of ellegible persons.

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This Rule shall be substituted by the following Rule:

Any member of the National Executive Committee who is not less than forty-five years of age and who has been in at least twenty years of continuous practice of direct and / or indirect taxes in India, and 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 / her active participation and contribution towards the development of 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 / she is otherwise unable to be a candidate, any ~~National Executive Committee~~ Member from the eligible Zone who is not less than forty-five years of age and who has been in at least twenty years of continuous practice of direct and / or indirect taxes in India, and who has worked as Office Bearer i.e. the Vice President or Secretary General or Treasurer, for at least two terms in aggregate, may be considered for being elected as the President.

**Rule 11: Existing Rule reads as under .....**

**\* <sup>2</sup>TERM OF OFFICE BEARERS.**

\* <sup>2</sup>The Title was substituted on 24th December, 2016 along with additions in sub-caluse (b)

| <b>Proposed Amendments to the Rules</b> | <b>Statement of objects and reasons to the proposed amendments</b> |
|---|--|
| No amendments are proposed              | Not applicable   |

**Rule 11(a): Existing Rule reads as under .....**

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.\* <sup>1</sup>

- (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.

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

| Proposed Amendments to the Rules | Statement of objects and reasons to the proposed amendments |
|----------------------------------|---|
| No amendments are proposed       | Not applicable  |

**Rule 11(b): Existing Rule reads as under .....**

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”.*

| Proposed Amendments to the Rules   | Statement of objects and reasons to the proposed amendments           |
|--|---|
| 1. The words ‘office bearers’ shall be substituted with ‘Office Bearers’   | 1. This amendment has been proposed to effect grammatical corrections |
| <p><b>After the proposed amendment the amended Rule 11(b) now reads:</b></p> <p>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.</p> <p><i>“National Executive Committee shall elect the Office Bearers as provided in Rule 10(4) for a term of one calendar year”.</i></p> |   |

**Rule 11A:**

**COLLEGIUM – HONORARY ADVISORY BOARD**

**Existing Rule reads as under .....**

*\*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 Rule10 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.*

*\* Rule 11A added on 24th December, 2016*

Existing Rule 11A is proposed to be substituted by Rule 11A and Rule 11B as under

**Rule 11A HONORARY ADVISORY BOARD**

| Proposed Amendments to the Rules   | Statement of objects and reasons to the proposed amendments   |
|--|---|
| <p>There shall be a “Honorary Advisory Board” shall consist of all the Past Presidents. The Immediate Past President shall be the Convenor. The Honorary Advisory Board shall have appellate powers to resolve any dispute on reference made by President/ National Executive Committee and / or general members as per Rule(s) and guidelines in respect of any matter referred to it. The Honorary Advisory Board may appoint any 3 persons from among the members of the Honorary Advisory Board to constitute the Appellate Authority. The senior most out of the three shall be the Chairman of such appellate authority and they shall decide the issue after allowing an opportunity of hearing in person or electronic mode to all the concerned persons. The Order passed by the Appellate Authority after approval of the Honorary Advisory Board shall be final and binding on all concerned. The recommendation of the Honorary Advisory Board shall be binding on the National Executive Committee.</p> | <p>1. This amendment is proposed to bring in clarity of the role of Honorary Advisory Board</p> <p>2. Further it is amended to provide to constitute the Appellate Authority and its role.</p> <p><u>3.</u> The latter part of the amendment is necessitated to bring in a definite period to the Office of the The Honorary Advisory Board.</p> <p><u>3-4.</u> <u>Clause two is added to clarify that members of advisory board shall not be the part of NEC, and shall not interfere in the working of NEC.</u></p> |
| <p>The senior most Past President shall act as the Chairman / Chairperson of the Honorary Advisory Board who shall retire by rotation after a period of 2 years and thereafter,</p>  |   |

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the next senior most Past President shall act as the Chairman / Chairperson for the next 2 years, and so on and so forth.

~~2. The advisory board members shall not be part of NEC. They may be invited as observers. They may express their views on any subject in NEC, only when requested by the President. They shall have no voting right in National Executive Committee meeting being part part of advisory board and also the appellate authority. The advisory board shall not interfere in the working of the NEC.~~

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After the proposed amendment the amended Rule 11A now reads:

**HONORARY ADVISORY BOARD**

1. There shall be a "Honorary Advisory Board" shall consist of all the Past Presidents. The Immediate Past President shall be the Convenor. The Honorary Advisory Board shall have appellate powers to resolve any dispute on reference made by President/ National Executive Committee and / or general members as per Rule(s) and guidelines in respect of any matter referred to it. The Honorary Advisory Board may appoint any 3 persons from among the members of the Honorary Advisory Board to constitute the Appellate Authority. The senior most out of the three shall be the Chairman of such appellate authority and they shall decide the issue after allowing an opportunity of hearing in person or electronic mode to all the concerned persons. The Order passed by the Appellate Authority after approval of the Honorary Advisory Board shall be final and binding on all concerned. The recommendation of the Honorary Advisory Board shall be binding on the National Executive Committee.

The senior most Past President shall act as the Chairman / Chairperson of the Honorary Advisory Board who shall retire by rotation after a period of 2 years and thereafter, the next senior most Past President shall act as the Chairman / Chairperson for the next 2 years, and so on and so forth.

~~2. The advisory board members shall not be part of NEC. They may be invited as observers. They may express their views on any subject in NEC, only when requested by the President. They shall~~

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~~have no voting right in National Executive Committee meeting being part part of advisory board and also the appellate authority. The advisory board shall not interfere in the working of the NEC.~~

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**Rule 11B: New Rule 11B proposed to be inserted after Rule 11A .....**

**Rule 11B COLLEGIUM**

*\*There shall be a "Collegium" comprising of the active Past Presidents not exceeding fifteen, to advice, counsel and suggest to the National Executive Committee wherever or whenever found necessary by majority of the Past Presidents or at the request of the President in case of any policy or administrative expediency in the interest of Federation in its day-today working. Such collegium shall make the recommendations for the post of President, Deputy President from the eligible zone for both the years of the term. Such collegium shall also include the President and the Deputy President, in addition to the above-mentioned active Past Presidents not exceeding fifteen. The senior most Past President shall act as the Chairman / Chairperson of the Honorary Advisory Board who shall retire by rotation after a period of 2 years and thereafter, the next senior most Past President shall act as the Chairman / Chairperson for the next 2 years, and so on and so forth.*

\* Rule 11A added on 24th December, 2016

| Proposed Amendments to the Rules  | Statement of objects and reasons to the proposed amendments  |
|---|--|
| 1. This Rule shall be substituted by the following Rule 11B:<br><i>There shall be a "Collegium" comprising of the active Past Presidents not exceeding fifteen, to advice, counsel and suggest to the National Executive Committee wherever or whenever found necessary by majority of the Past Presidents or at the request of the President in case of any policy or administrative expediency in the interest of Federation in its day-today working. Such collegium shall make the recommendations for the post of President, Deputy President from the eligible zone for both the years of the term. Such collegium shall also include the</i> | <del>4-5.</del> This amendment is proposed to bring in clarity of the role Collegium<br><del>5-6.</del> The Collegium shall from time to time decide on the meaning of the term "active"<br><del>6-7.</del> The latter part of the amendment is necessitated to bring in a definite period to the Office of the Chairman of the Collegium. |

|  |  |
|--|--|
| <p><i>President and the Deputy President, in addition to the above-mentioned active Past Presidents not exceeding fifteen.</i></p> <p>The senior most Past President shall act as the Chairman / Chairperson of the Honorary Advisory Board who shall retire by rotation after a period of 2 years and thereafter, the next senior most Past President shall act as the Chairman / Chairperson for the next 2 years, and so on and so forth.</p>   |  |
| <p><b>After the proposed amendment the amended Rule 11B now reads:</b></p> <p><b>COLLEGIUM</b></p> <p><i>There shall be a "Collegium" comprising of the active Past Presidents not exceeding fifteen, to advise, counsel and suggest to the National Executive Committee wherever or whenever found necessary by majority of the Past Presidents or at the request of the President in case of any policy or administrative expediency in the interest of Federation in its day-today working. Such collegium shall make the recommendations for the post of President, Deputy President from the eligible zone for both the years of the term. Such collegium shall also include the President and the Deputy President, in addition to the above-mentioned active Past Presidents not exceeding fifteen.</i></p> <p>The senior most Past President shall act as the Chairman / Chairperson of the Honorary Advisory Board who shall retire by rotation after a period of 2 years and thereafter, the next senior most Past President shall act as the Chairman / Chairperson for the next 2 years, and so on and so forth.</p> |  |

**Rule 12: Existing Rule reads as under .....**

**OFFICE BEARERS OF NATIONAL EXECUTIVE COMMITTEE AND THEIR DUTIES Functions of the office bearers**

| <b>Proposed Amendments to the Rules</b> | <b>Statement of objects and reasons to the proposed amendments</b> |
|---|--|
| No amendments are proposed              | Not applicable   |

**Rule 12 (a): Existing Rule reads as under .....**



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**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 / Her 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.

| <b>Proposed Amendments to the Rules</b> | <b>Statement of objects and reasons to the proposed amendments</b> |
|---|--|
| No amendments are proposed              | Not applicable   |

**Rule 12 (b): Existing Rule reads as under .....**

**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.

| <b>Proposed Amendments to the Rules</b>   | <b>Statement of objects and reasons to the proposed amendments</b> |
|---|--|
| 1. In this Rule wherever the abbreviation “Dy.” appear it shall be suitably expanded as “Deputy”  | 1. This amendment is proposed to avoid abbreviations               |
| <b>After the proposed amendment the amended Rule 12 (b) now reads:</b><br><b>Deputy President:</b> The Deputy President shall assist the President. In the absence of the President the Deputy President shall exercise all the powers and duties of the President. |  |

**Rule 12 (c): Existing Rule reads as under .....**

**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.

| <b>Proposed Amendments to the Rules</b> | <b>Statement of objects and reasons to the proposed amendments</b> |
|---|--|
|---|--|

|   |   |
|---|---|
| 1. Wherever the word “zone” appears it shall be substituted by the word “Zone”.   | 1. Grammatical corrections have been effected;              |
| 2. The word “his” shall be substituted by “his / her”   | 2. This amendment is proposed to bring in gender neutrality |
| 3. The word "Chairman" wherever appears shall be substituted by “Chairman / Chairperson”.   | 3. This amendment is proposed to bring in gender neutrality |
| <b>After the proposed amendment the amended Rule 12 (c) now reads:</b>  |   |
| <p><b>Vice-President:</b> The Vice-President shall be responsible for the growth and progress of the Federation as well as the expansion of the activities in his / her Zone. In consultation with the Zonal Chairman / Chairperson, the Vice-President should ensure that at least one two days’ seminar and meeting of the National Executive Committee is organised in his / her Zone under the banner of the Federation independently or with co-operation, assistance and support of local associations.</p> |   |

**Rule 12 (d): Existing Rule reads as under .....**

**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 coordinate 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.

| <b>Proposed Amendments to the Rules</b>   | <b>Statement of objects and reasons to the proposed amendments</b> |
|---|--|
| 1. Wherever the word “zones” appears it shall be substituted by the word “Zones”. | 1. Grammatical corrections have been effected;                     |
| 2. The word “he” shall be substituted by “Secretary General”                      | 2. This amendment is proposed to bring in gender neutrality        |
| <b>After the proposed amendment the amended Rule 12 (d) now reads:</b>            |  |

**Secretary General:** The Secretary General shall, in consultation with the President convene the National Executive Committee meeting as well as the general body meeting. Secretary General shall maintain the minute books for both the meetings. Secretary General shall also whenever required convene the meeting of any other Sub-Committee appointed by the National Executive Committee. Secretary General shall coordinate the working of the Federation amongst all the five Zones and motivate others for better results. Secretary General 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. Secretary General shall carry out all other duties that may be necessary, incidental or conducive to the achievement or furtherance of the objects of the Federation.

**Rule 12 (e): Existing Rule reads as under .....**

**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.

| <b>Proposed Amendments to the Rules</b>  | <b>Statement of objects and reasons to the proposed amendments</b> |
|--|--|
| 1. In this Rule wherever the abbreviation “Hon” appears it shall be suitably expanded as “Honorary”  | 1. This amendment is proposed to avoid abbreviations               |
| 2. Wherever the word “zones” appears it shall be substituted by the word “Zones”.  | 2. Grammatical corrections have been effected;                     |
| 3. The word “he” shall be substituted by “Honorary Treasurer”  | 3. This amendment is proposed to bring in gender neutrality        |
| <b>After the proposed amendment the amended Rule 12 (e) now reads:</b>   |  |
| <b>Honorary Treasurer:</b> Honorary Treasurer 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. Honorary Treasurer shall also place the audited accounts before the general |  |

body for its approval. Honorary Treasurer shall also maintain the records of the properties and other assets of the Federation. Honorary Treasurer shall be responsible for utilizing the funds in the most beneficial manner.

**Rule 12 (f): Existing Rule reads as under .....**

**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.

| <b>Proposed Amendments to the Rules</b>   | <b>Statement of objects and reasons to the proposed amendments</b> |
|---|--|
| 1. In this Rule wherever the abbreviations “Dy.” “Jt.,” appears it shall be suitably expanded as Deputy and Joint | 1. This amendment is proposed to avoid abbreviations               |
| 2. Wherever the word “zone” appears it shall be substituted by the word “Zone”.                                   | 2. Grammatical corrections have been effected;                     |
| 3. The word “he” and “him” shall be substituted by “The Joint Secretary”  | 3. This amendment is proposed to bring in gender neutrality        |
| 4. The word “his” shall be substituted by “his / her”   | 4. This amendment is proposed to bring in gender neutrality        |

**After the proposed amendment the amended Rule 12 (f) now reads:**

**Joint Secretary:** The Joint Secretary from each Zone shall help and assist the President, Deputy President, and/or Vice President hailing from his / her Zone. The Joint Secretary 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. The Joint Secretary shall work as a link between the Zone and the National Executive Committee. The Joint Secretary shall also undertake such other duties and responsibilities that may be assigned to the Joint Secretary by the National Executive Committee.

**Rule 12 (g): Existing Rule reads as under .....**

“It shall be the duty of the each Member of the National Executive Committee including office bearers to attend 50% or at least two meetings of the National Executive, whichever is less in a calendar year. The defaulting member shall not be eligible for election or nomination or co-option to be a NEC member in the next NEC.”\*\*

\*\* Amended on 6th October, 2018.

| <b>Proposed Amendments to the Rules</b>  | <b>Statement of objects and reasons to the proposed amendments</b> |
|--|--|
| 1. The phrase ‘It shall be the duty of the each Member’ shall be substituted by ‘It shall be the duty of each Member’  | 1. Grammatical corrections have been effected.                     |
| 2. In this Rule wherever the abbreviations “NEC,” appears it shall be suitably expanded as “National Executive Committee”  | 2. This amendment is proposed to avoid abbreviations.              |
| <b>After the proposed amendment the amended Rule 12 (g) now reads:</b>   |  |
| 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 less in a calendar year. The defaulting member shall not be eligible for election or nomination or co-option to be a National Executive Committee member in the next National Executive Committee. |  |

**Rule 12 (h):**

**After Rule 12 (g), Rule 12 (h) shall be inserted:**

| <b>Proposed Amendments to the Rules</b>  | <b>Statement of objects and reasons to the proposed amendments</b>   |
|--|--|
| <b>Rule 12 (h)</b><br>The Office Bearers shall be responsible, from time to time, to sign digitally or | At present, upon election of National Executive Committee there is a requirement of reporting the changes of the trustees and managers of the Federation |

|   |  |
|---|--|
| <p>otherwise and file any or all the relevant documents under The Bombay Public Trust Act, 1950.</p>  | <p>to the Assistant / Charity Commissioner under The Bombay Public Trust Act, 1950. The said reporting under The Bombay Public Trust Act, 1950 requires all the elected National Executive Committee members to give a consent letter which needs to be enclosed with the report of changes. The Federation is facing practical challenges in coordinating and obtaining the consent letters from all the elected National Executive Members and filing of the report of changes in a timely manner. In order to overcome the difficulties and ensure timely reporting of the changes to the Assistant / Charity Commissioner under The Bombay Public Trust Act, 1950, this amendment is necessitated.</p> |
| <p><b>After the proposed amendments the newly inserted Rule 12(h) will read as follows:</b><br/> <b>Rule 12 (h) inserted with retrospective effect from 01.01.2021:</b><br/>                 The Office Bearers shall be responsible, from time to time, to sign digitally or otherwise and file any or all the relevant documents under The Bombay Public Trust Act, 1950.</p> |  |

**Rule 12 (i):**

**After Rule 12 (h), Rule 12 (i) shall be inserted:**

| <b>Proposed Amendments to the Rules</b>   | <b>Statement of objects and reasons to the proposed amendments</b>   |
|---|--|
| <p><b>Rule 12 (i)</b><br/>                 It shall be the duty of each member to keep <del>intact</del> the interest and reputation of the AIFTP_ and shall refrain from misuse of social media, <del>the violation or</del> misconduct <del>may expose him/her, failing which for</del> disciplinary action <del>may be taken</del> against</p> | <p>This new clause is being added to ensure good conduct by the members and prevent the misuse of the social media that may result into defamation of the Federation/ Association.</p> |

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| erring member on reference by the President, to the disciplinary authority.   |  |
| <b>After the proposed amendments the newly inserted Rule 12(i) will read as follows:</b>  |  |
| <p><del>It shall be the duty of each member to keep intact the interest and reputation of the AIFTP and shall refrain from misuse of social media, the violation or misconduct may expose him/her, for disciplinary action against erring member on reference by the President, to the disciplinary authority. It shall be the duty of each member to keep the interest and reputation of the AIFTP and shall refrain from misuse of social media misconduct, failing which disciplinary action may be taken against erring member on reference by the President to the disciplinary authority.</del></p> |  |

**Rule 13: Existing Rules as at .....**

**NOTICE OF MEETING OF NATIONAL EXECUTIVE COMMITTEE AND QUORUM**

| Proposed Amendments to the Rules | Statement of objects and reasons to the proposed amendments |
|----------------------------------|---|
| No amendments are proposed       | Not applicable  |

**Rule 13 (1): Existing Rule reads as under .....**

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. “The transmission of notice by electronic media shall be sufficient compliance.”\*\*

| Proposed Amendments to the Rules  | Statement of objects and reasons to the proposed amendments  |
|---|--|
| <p>1. For the phrase “every member at his address intimated by him to the Federation for this purpose” the phrase “every member at the address available in the records of the Federation” shall be substituted.</p> <p>2. First Proviso shall be inserted which would read “Provided the President shall be duly authorised in</p> | <p>1. This amendment has been made to ensure that the notice of the meeting is sent to the address of the members as available in the records of the Federation.</p> |

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| <p>such circumstances, as the President may deem fit to call for such meeting at shorter notice.</p>   | <p>2. This proviso is required to be inserted to cover any exigencies which in the opinion of the President warrants a National Executive Committee meeting to be convened at a shorter notice.</p> |
| <p><b>After the proposed amendment the amended Rule 13 (1) now reads:</b><br/>                 One month’s notice of every meeting of the National Executive Committee shall be given in writing to every member at the address available in the records of the Federation. In urgent cases a meeting may be convened at a shorter notice. “The transmission of notice by electronic media shall be sufficient compliance.<br/>                 Provided the President shall be duly authorised in such circumstances, as the President may deem fit to call for such meeting at shorter notice.</p> |   |

**Rule 13 (2): Existing Rule reads as under .....**

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.

| <b>Proposed Amendments to the Rules</b> | <b>Statement of objects and reasons to the proposed amendments</b> |
|---|--|
| No amendments are proposed              | Not applicable   |

**Rule 14: Existing Rule reads as under .....**

**\*2 TERM OF THE NATIONAL EXECUTIVE COMMITTEE**

The term of the NEC elected in accordance with Rule 10 shall be two calendar years commencing from 1<sup>st</sup> 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)\*<sup>3</sup> consenting members duly proposed and seconded, in the prescribed nomination form, to constitute a National Executive



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Committee of the Federation for the ensuing term of \*<sup>1</sup> *two calendar* years commencing from the 1st January that follows the date for the ordinary general meeting.

\*1 Substituted on 1st October, 2005

\*2 Substituted on 24th December, 2016

\*3 Substituted on 25th December, 2013

**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.

| <b>Proposed Amendments to the Rules</b>  | <b>Statement of objects and reasons to the proposed amendments</b>   |
|--|--|
| <p>1. In this Rule wherever the abbreviations “NEC”, appears it shall be suitably expanded as National Executive Committee</p> <p>2. The word “rule” or “rules” shall be substituted by the word “Rule” or “Rules”.</p> <p>3. Wherever the word “zone” or “zonal” appears it shall be substituted by the word Head Office of Federation at Mumbai or on its website/ or “Zone” or “Zonal”.</p>   | <p>1. This amendment is proposed to avoid abbreviations</p> <p>2. Grammatical correction has been effected.</p> <p>3. Grammatical correction has been effected and word Head Office of Federation at Mumbai or on its website has been inserted.</p> |
| <p><b>After the proposed amendment the amended Rule 14 now reads:</b></p> <p>The term of the National Executive Committee elected in accordance with Rule 10 shall be two calendar years commencing from 1<sup>st</sup> day of January that follows the date of the election at the Ordinary General Meeting.</p> <p>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) consenting members duly proposed and seconded, in the prescribed nomination form, to</p> |  |

constitute a National Executive Committee of the Federation for the ensuing term of two 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 Head Office of Federation at Mumbai or on its website / or each Zonal office for the benefit of the existing eligible members.

**Rule 15: Existing Rule reads as under .....**

**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.

| <b>Proposed Amendments to the Rules</b> | <b>Statement of objects and reasons to the proposed amendments</b> |
|---|--|
| No amendments are proposed              | Not applicable   |

**Rule 16: Existing Rule reads as under .....**

**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:–

| <b>Proposed Amendments to the Rules</b> | <b>Statement of objects and reasons to the proposed amendments</b> |
|---|--|
| No amendments are proposed              | Not applicable   |

**Rule 16(1): Existing Rules as at .....**

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.

| <b>Proposed Amendments to the Rules</b> | <b>Statement of objects and reasons to the proposed amendments</b> |
|---|--|
|---|--|

|                            |                |
|----------------------------|----------------|
| No amendments are proposed | Not applicable |
|----------------------------|----------------|

**Rule 16(2): Existing Rule reads as under .....**

To appoint organisers for carrying out the purposes of Clause (1) hereof.

| Proposed Amendments to the Rules | Statement of objects and reasons to the proposed amendments |
|----------------------------------|---|
| No amendments are proposed       | Not applicable  |

**Rule 16(3): Existing Rule reads as under .....**

To admit all categories of members to the Federation.

| Proposed Amendments to the Rules | Statement of objects and reasons to the proposed amendments |
|----------------------------------|---|
| No amendments are proposed       | Not applicable  |

**Rule 16(4): Existing Rule reads as under .....**

To create five zones for the administrative purposes.

| Proposed Amendments to the Rules  | Statement of objects and reasons to the proposed amendments |
|---|---|
| 1. Wherever the word “zone” appears it shall be substituted by the word “Zone”. | 1. Grammatical corrections have been effected;              |
| <b>After the proposed amendment the amended Rule 16(4) now reads:</b>           |   |
| To create five Zones for the administrative purposes.                           |   |

**Rule 16(5): Existing Rule reads as under .....**

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.

| Proposed Amendments to the Rules  | Statement of objects and reasons to the proposed amendments               |
|---|---|
| <p>1. In place of the existing Rule the new Rule shall stand substituted as follows:</p> <p>The admission fee, or annual subscription or life membership fees or lump sum fees or additional subscription fees payable by members of the Federation, shall be determined from time to time, by an affirmative resolution passed by at least two thirds of the members present at the meeting of the National Executive Committee.</p> | <p>1. This amendment is necessitated to correct the language employed</p> |
| <p><b>After the proposed amendment the amended Rule 16(5) now reads:</b></p> <p>The admission fee, or annual subscription or life membership fees or lump sum fees or additional subscription fees payable by members of the Federation, shall be determined from time to time, by an affirmative resolution passed by at least two thirds of the members present at the meeting of the National Executive Committee.</p>             |   |

**Rule 16(6): Existing Rule reads as under .....**

To recognise a Local, Regional, State or Zonal Association for the purposes of Affiliation to the Federation.

| Proposed Amendments to the Rules | Statement of objects and reasons to the proposed amendments |
|----------------------------------|---|
| No amendments are proposed       | Not applicable  |

**Rule 16(7): Existing Rule reads as under .....**

To affiliate an Association to the Federation. *\*(7A) Awards:*

*\*Added on 25th December, 2013*

| Proposed Amendments to the Rules | Statement of objects and reasons to the proposed amendments |
|----------------------------------|---|
|                                  |   |

|                            |                |
|----------------------------|----------------|
| No amendments are proposed | Not applicable |
|----------------------------|----------------|

**Rule 16(7) (A) (a): Existing Rule reads as under .....**

*The National Executive Committee shall frame an Awards Manual containing guidelines and details for the awards, its sponsorship and other related matters. The Manual may be amended by the National Executive Committee from time-to-time.*

| Proposed Amendments to the Rules | Statement of objects and reasons to the proposed amendments |
|----------------------------------|---|
| No amendments are proposed       | Not applicable  |

**Rule 16(7A) \* (a) (b): Existing Rule reads as under .....**

*Awards*

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

*\*Added on 25th December, 2013*

| Proposed Amendments to the Rules | Statement of objects and reasons to the proposed amendments |
|----------------------------------|---|
| No amendments are proposed       | Not applicable  |

**Rule 16(8): Existing Rule reads as under .....**

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.

| Proposed Amendments to the Rules | Statement of objects and reasons to the proposed amendments |
|----------------------------------|---|
| No amendments are proposed       | Not applicable  |

**Rule 16(9): Existing Rule reads as under .....**

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To derecognise an Association or disaffiliate any Federating Unit for non-payment of subscription or any other dues or for any other misconduct.

| <b>Proposed Amendments to the Rules</b>   | <b>Statement of objects and reasons to the proposed amendments</b> |
|---|--|
| The word “any Federating Unit” to be substituted by the word “Unit of the Federation” | <b>The amendment is proposed for grammatical correction.</b>       |

**After the proposed amendment the amended Rule 16(9) now reads:**

To derecognise an Association or disaffiliate any Unit of the Federation for non-payment of subscription or any other dues or for any other misconduct.

**Rule 16(10): Existing Rule reads as under .....**

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.

| <b>Proposed Amendments to the Rules</b>  | <b>Statement of objects and reasons to the proposed amendments</b>   |
|--|--|
| 1. After the word ‘lease’ the phrase ‘or rent or barter or exchange’ shall be inserted;<br>2. After the word and punctuation ‘sell,’ the word and punctuation ‘or barter,’ shall stand inserted;<br>3. The words “otherwise dispose of any property rights: property”, shall be substituted by “otherwise dispose of any property or property rights’. | This amendments are required to expand the manner of acquisition or disposal of movable or immovable property and to clarify the scope |

**After the proposed amendment the amended Rule 16(10) now reads:**

To purchase, take on lease or rent or exchange or barter or otherwise acquire; sell, barter, exchange, lease or otherwise dispose of any property or 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.

**Rule 16(11): Existing Rule reads as under .....**

To institute, defend, compound or abandon any legal proceedings by or against the Federation or otherwise concerning the affairs of the Federation.

| <b>Proposed Amendments to the Rules</b> | <b>Statement of objects and reasons to the proposed amendments</b> |
|---|--|
| No amendments are proposed              | Not applicable   |

**Rule 16(12): Existing Rule reads as under .....**

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.

| <b>Proposed Amendments to the Rules</b> | <b>Statement of objects and reasons to the proposed amendments</b> |
|---|--|
| No amendments are proposed              | Not applicable   |

**Rule 16(13): Existing Rule reads as under .....**

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.

| <b>Proposed Amendments to the Rules</b> | <b>Statement of objects and reasons to the proposed amendments</b> |
|---|--|
| No amendments are proposed              | Not applicable   |

**Rule 16(14): Existing Rule reads as under .....**

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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.

| <b>Proposed Amendments to the Rules</b> | <b>Statement of objects and reasons to the proposed amendments</b> |
|---|--|
| No amendments are proposed              | Not applicable   |

**Rule 16(15): Existing Rule reads as under .....**

To maintain proper books of account and get the same audited by a Chartered Accountant duly appointed by the General Body.

| <b>Proposed Amendments to the Rules</b> | <b>Statement of objects and reasons to the proposed amendments</b> |
|---|--|
| No amendments are proposed              | Not applicable   |

**Rule 16(16): Existing Rule reads as under .....**

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.

| <b>Proposed Amendments to the Rules</b> | <b>Statement of objects and reasons to the proposed amendments</b> |
|---|--|
| No amendments are proposed              | Not applicable   |

**Rule 16(17): Existing Rule reads as under .....**

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.



| Proposed Amendments to the Rules | Statement of objects and reasons to the proposed amendments |
|----------------------------------|---|
| No amendments are proposed       | Not applicable  |

**Rule 16(18): Existing Rule reads as under .....**

To convene the Ordinary and Special meetings of the General Body and to prepare Agenda for its consideration.

| Proposed Amendments to the Rules | Statement of objects and reasons to the proposed amendments |
|----------------------------------|---|
| No amendments are proposed       | Not applicable  |

**Rule 16(19): Existing Rule reads as under .....**

To hold national convention at least once in \*two years preferably in the zone from where the Dy. President is a member.

\* Inserted on 25th December, 2013

| Proposed Amendments to the Rules  | Statement of objects and reasons to the proposed amendments  |
|---|--|
| 1. Wherever the word “zone” appears it shall be substituted by the word “Zone”.<br>2. In this Rule wherever the abbreviations “Dy.” appears it shall be suitably expanded as “Deputy” | 1. Grammatical corrections have been effected;<br>2. This amendment is proposed to avoid abbreviations |

**After the proposed amendment the amended Rule 16(19) now reads:**

To hold national convention at least once in two years preferably in the Zone from where the Deputy President is a member.

**Rule 16(20): Existing Rule reads as under .....**

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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.

| <b>Proposed Amendments to the Rules</b>  | <b>Statement of objects and reasons to the proposed amendments</b> |
|--|--|
| 1. Wherever the word “zonal offices” or ‘zonal office’ appears it shall be substituted by the word “Zonal Offices” or “Zonal Office”.  | 1. Grammatical corrections have been effected;                     |
| <b>After the proposed amendment the amended Rule 16(20) now reads:</b><br>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. |  |

**Rule 16\*(20A): Existing Rule reads as under .....**

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

\* Inserted on 25th December, 2013

| <b>Proposed Amendments to the Rules</b> | <b>Statement of objects and reasons to the proposed amendments</b> |
|---|--|
| No amendments are proposed              | Not applicable   |

**Rule 16(20A)(a): Rule reads as under .....**

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

| <b>Proposed Amendments to the Rules</b>   | <b>Statement of objects and reasons to the proposed amendments</b>  |
|---|---|
| 1. The word 'his' shall be substituted by the words 'such office bearer(s)'<br>2. Proviso shall be inserted which reads as 'Provided before such removal, the aggrieved office bearer shall be provided a reasonable opportunity of being heard by the disciplinary committee.'   | 1. This amendment is necessitated to bring in gender neutrality<br>2. The proviso enables the aggrieved office bearer of reasonable opportunity of being heard. |
| <b>After the proposed amendment the amended Rule 16(20A) (a) now reads:</b><br>Remove the office bearer(s) and appoint another person in such office bearer(s) place.<br>Provided before such removal, the aggrieved office bearer shall be provided a reasonable opportunity of being heard by the disciplinary committee. |   |

**Rule 16(20 A) (b): Existing Rule reads as under .....**

Change the constitution of the Managing Committee or direct the fresh election for the remaining period of the term.

| <b>Proposed Amendments to the Rules</b> | <b>Statement of objects and reasons to the proposed amendments</b> |
|---|--|
| No amendments are proposed              | Not applicable   |

**Rule 16(21): Existing Rule reads as under .....**

To issue orders, directives, instructions, circulars etc. in the performance of its functions.

| <b>Proposed Amendments to the Rules</b> | <b>Statement of objects and reasons to the proposed amendments</b> |
|---|--|
| No amendments are proposed              | Not applicable   |

**Rule 16(22): Existing Rule reads as under .....**

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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.

| <b>Proposed Amendments to the Rules</b> | <b>Statement of objects and reasons to the proposed amendments</b> |
|---|--|
| No amendments are proposed              | Not applicable   |

**Rule 16(23): Existing Rule reads as under .....**

To organise and conduct, foreign tours, hold conferences abroad for the benefit of members.

| <b>Proposed Amendments to the Rules</b> | <b>Statement of objects and reasons to the proposed amendments</b> |
|---|--|
| No amendments are proposed              | Not applicable   |

**Rule 16(24): Existing Rule reads as under .....**

To do all other things necessary or conducive to carrying out the directives of the General Body or the programmes laid down by it.

| <b>Proposed Amendments to the Rules</b> | <b>Statement of objects and reasons to the proposed amendments</b> |
|---|--|
| No amendments are proposed              | Not applicable   |

**Rule 17: Existing Rule reads as under .....**

**FUNDS AND INCOME OF THE FEDERATION OR ITS UTILISATION**

**Rule 17(1): Existing Rule reads as under .....**

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

| <b>Proposed Amendments to the Rules</b> | <b>Statement of objects and reasons to the proposed amendments</b> |
|---|--|
|---|--|

|  |   |
|--|---|
| <p>1. In place of the existing Rule the new Rule shall stand substituted as follows:</p> <p>2. The admission fee, or annual subscription or life membership fees or lump sum fees or additional subscription fees payable by members of the Federation, shall be determined from time to time, by an affirmative resolution passed by at least two thirds of the members present at the meeting of the National Executive Committee.</p> | <p>1. This amendment is necessitated to correct the language employed .</p> |
| <p><b>After the proposed amendment the amended Rule 17(1) now reads:</b></p> <p>The admission fee, or annual subscription or life membership fees or lump sum fees or additional subscription fees payable by members of the Federation, shall be determined from time to time, by an affirmative resolution passed by at least two thirds of the members present at the meeting of the National Executive Committee.</p>                |   |

**Rule 17(2): Existing Rule reads as under .....**

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.

| <b>Proposed Amendments to the Rules</b> | <b>Statement of objects and reasons to the proposed amendments</b> |
|---|--|
| No amendments are proposed              | Not applicable   |

**Rule 17(3): Existing Rule reads as under .....**

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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.

| <b>Proposed Amendments to the Rules</b> | <b>Statement of objects and reasons to the proposed amendments</b> |
|---|--|
| No amendments are proposed              | Not applicable   |

~~Rule 17(4) and 17(5): New clauses 17(4), 17(5) and 17(6) to be inserted after clause 17(3) .....~~

~~17(4) To keep invested lump sum donations by the members and/ or others in the emergency fund such as Covid-19 constituted by the Federation. The fund and income thereof may be used by the Nominated Committee decided by the National Executive Committee for such eventualities as Covid-19 or any other similar / emergency situation arising from physical or natural calamities for the benefit and support of life members of AIFTP or their families. In case of natural disaster and emergency, the Nominated committee on the recommendation of NEC or by the consensus of the committee may utilize the fund for immediate relief.~~

~~17(5) That the committee or three past Presidents along with current President and Deputy president to be ex-officio members shall be constituted by National Executive Committee. The tenure of the committee shall be three years, after each term a new committee shall be appointed by National Executive Committee. The junior most past President shall be the convener and senior most past President shall be the chairperson of the committee.~~

~~17(6) That all matters related to All India Federation of Tax Practitioners (AIFTP), and its trust, shall be subject to jurisdiction of High Court of Mumbai or subordinate courts at Mumbai only, where the Registered Office/ Head Office of the AIFTP is located.~~

~~**Explanation:** The above amendments are suggested to regulate the funds lying with the Federation for Covid-19 collection as also to define the judicial jurisdiction to keep control on the organisation and avoid multiple litigation in different areas.~~

| <b>Proposed Amendments to the Rules</b>   | <b>Statement of objects and reasons to the proposed amendments</b>                                      |
|---|---|
| <b>Rule 17(4) and 17(5): New clauses 17(4), 17(5) and 17(6) to be inserted after clause 17(3) .....</b> | 1) The amendments are suggested to regulate the funds lying with the Federation for Covid-19 collection |

|   |   |
|---|---|
| <p>17(4) To keep invested lump sum donations by the members and/ or others in the emergency fund such as Covid-19 constituted by the Federation. The fund and income thereof may be used by the Nominated Committee decided by the National Executive Committee for such eventualities as Covid-19 or any health problems/ emergency situation arising from physical or natural calamities / other similar situation / for the benefit and support of life members of AIFTP or their families. In case of natural disaster and emergency, the Nominated committee on the recommendation of NEC or by the consensus of the committee may utilize the fund for immediate relief.</p> <p>17(5) That the committee or three past Presidents along with current President and Deputy president to be ex-officio members shall be constituted by National Executive Committee. The tenure of the committee shall be three years, after each term a new committee shall be appointed by National Executive Committee. The junior most past President shall be the convenor and senior most past President shall be the chairperson of the committee.</p> <p>17(6) That all matters related to All India Federation of Tax Practitioners (AIFTP), and its trust, shall be subject to jurisdiction of High Court of Mumbai or subordinate courts at Mumbai only, where the Registered Office/ Head Office of the AIFTP is located.</p> | <p>2) To provide that National Executive Committee shall form a Committee for the purpose of emergency situation arising from health problems/ physical or natural calamities or other similar situation for the benefit and support of life members of AIFTP or their families</p> <p>3) To define the judicial jurisdiction to keep control on the organisation and avoid multiple litigation in different areas.</p> |
|---|---|

**After the proposed Insertions Rule 17(4), 17(5) and 17(6) will read:**

**New clauses 17(4), 17(5) and 17(6) to be inserted after clause 17(3) .....**

17(4) To keep invested lump sum donations by the members and/ or others in the emergency fund such as Covid-19 constituted by the Federation. The fund and income thereof may be used by the Nominated Committee decided by the National Executive Committee for such eventualities as Covid-19 or any health problems/ emergency situation arising from physical or natural calamities / other similar situation / for the benefit and support of life members of AIFTP or their families. In case of natural disaster and emergency, the Nominated committee on the recommendation of NEC or by the consensus of the committee may utilize the fund for immediate relief.

17(5) That the committee or three past Presidents along with current President and Deputy president to be ex-officio members shall be constituted by National Executive Committee. The tenure of the committee shall be three years, after each term a new committee shall be appointed by National Executive Committee. The junior most past President shall be the convenor and senior most past President shall be the chairperson of the committee.

17(6) That all matters related to All India Federation of Tax Practitioners (AIFTP), and its trust, shall be subject to jurisdiction of High Court of Mumbai or subordinate courts at Mumbai only, where the Registered Office/ Head Office of the AIFTP is located.

**Rule 18: Existing Rule reads as under .....**

**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.

| <b>Proposed Amendments to the Rules</b> | <b>Statement of objects and reasons to the proposed amendments</b> |
|---|--|
| No amendments are proposed              | Not applicable   |

**Rule 19: Existing Rule reads as under .....**

**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



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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.

| <b>Proposed Amendments to the Rules</b>  | <b>Statement of objects and reasons to the proposed amendments</b>  |
|--|---|
| <p>1. The entire portion which reads “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” shall be substituted by the following:</p> <p>“To purchase, take on lease or rent or exchange or barter or otherwise acquire; sell, barter, exchange, lease or otherwise dispose of any property, property rights or privileges, movable or immovable, of whatever nature which the Federation is authorised to purchase or acquire for such price or sell at such price and on such terms and conditions as it may think fit”</p> | <p>1. This amendment is required to expand the manner of acquisition or disposal of movable or immovable property</p> |
| <p><b>After the proposed amendment the amended Rule 19 now reads:</b></p> <p>To purchase, take on lease or rent or exchange or barter or otherwise acquire; sell, barter, exchange, lease or otherwise dispose of any property, property rights or privileges, movable or immovable, of whatever nature which the Federation is authorised to purchase or acquire or sell at such price and 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</p>  |   |

**Rule 20: Existing Rule reads as under .....**

**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.

| <b>Proposed Amendments to the Rules</b>  | <b>Statement of objects and reasons to the proposed amendments</b>  |
|--|---|
| <p>1. The existing Rule 20 shall be replaced as follows:</p> <p><b>OPERATION OF BANK ACCOUNTS AND OTHER FINANCIAL MATTERS</b></p> <p>Any two Office Bearers of the Federation or any Office Bearer of the Federation along with another member of the National Executive Committee, are authorised to open such Bank Accounts including Current Accounts or to invest such amounts in securities in the name of the Federation as may be required. Such Office Bearers, or any Office Bearer of the Federation along with another member of the National Executive Committee, be and are hereby jointly authorized to sign, execute and submit all documents in connection with opening and operation, electronically or otherwise, of the said accounts including investment in securities with such Bank/s. The Bank/s, be and is/are hereby authorized to honor all cheques, drafts, bills of exchange, promissory notes and any other orders drawn, made, accepted, endorsed or lodged for collection on behalf of the Federation. Provided further, that such Office Bearers, or any Office Bearer of the Federation along with another member of the National Executive Committee, are authorised to avail the Net Banking</p> | <p>1. The language employed in the existing Rule needed an amendment to make the rule effective and meaningful.</p> |

|  |  |
|--|--|
| facility in respect of a Current Account or such other account/s being opened / operated (electronically or otherwise) for and on behalf the Federation.   |  |
| <b>After the proposed amendment the amended Rule 20 now reads:</b>   |  |
| <b>OPERATION OF BANK ACCOUNTS AND OTHER FINANCIAL MATTERS</b>  |  |
| Any two Office Bearers of the Federation or any Office Bearer of the Federation along with another member of the National Executive Committee, are authorised to open such Bank Accounts including Current Accounts or to invest such amounts in securities in the name of the Federation as may be required. Such Office Bearers, or any Office Bearer of the Federation along with another member of the National Executive Committee, be and are hereby jointly authorized to sign, execute and submit all documents in connection with opening and operation, electronically or otherwise, of the said accounts including investment in securities with such Bank/s. The Bank/s, be and is/are hereby authorized to honor all cheques, drafts, bills of exchange, promissory notes and any other orders drawn, made, accepted, endorsed or lodged for collection on behalf of the Federation. Provided further, that such Office Bearers, or any Office Bearer of the Federation along with another member of the National Executive Committee, are authorised to avail the Net Banking facility in respect of a Current Account or such other account/s being opened / operated (electronically or otherwise) for and on behalf the Federation. |  |

**Rule 21: Existing Rule reads as under.....**

**\*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.

\*Amended on 25th December, 2013

| <b>Proposed Amendments to the Rules</b> | <b>Statement of objects and reasons to the proposed amendments</b> |
|---|--|
| No amendments are proposed              | Not applicable   |

**Rule 21A: New Rule 21A proposed to be inserted after Rule 21 .....**

**New Rule 21A: to be inserted .....**

21A. It shall be the duty of each member of Federation to follow the ethics, integrity and credibility of the Federation and to regulate his actions and behavior in the manner which is befitting to a member of AIFTP and his actions should not be derogatory and harmful or against the objects and reputation of the organization on social media or otherwise, failing which the member may be liable for disciplinary action.

| <b>Proposed Insertion to the Rules</b>  | <b>Statement of objects and reasons to the proposed amendments</b>  |
|---|---|
| 21A. It shall be the duty of each member of Federation to follow the ethics, integrity and credibility of the Federation and to regulate his actions and behavior in the manner which is befitting to a member of AIFTP and his actions should not be derogatory and harmful or against the objects and reputation of the organization on social media or otherwise, failing which the member may be liable for disciplinary action | This provisions is necessary to regulate the conduct of members on social media or other platforms to keep intact the reputation and image of the Federation/ organization and to avoid bringing the dispute in public rather than settling the same within the Federation. |

**Rule 22: Existing Rule reads as under .....**

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

**Rule 22(1): Existing Rules as at .....**

**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.

| <b>Proposed Amendments to the Rules</b> | <b>Statement of objects and reasons to the proposed amendments</b> |
|---|--|
| No amendments are proposed              | Not applicable   |

**Rule 22(2): Existing Rule reads as under .....**

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.

| <b>Proposed Amendments to the Rules</b> | <b>Statement of objects and reasons to the proposed amendments</b> |
|---|--|
| No amendments are proposed              | Not applicable   |

**Rule 22(3): Existing Rule reads as under .....**

A resolution under this Article may be passed by members present either personally or by proxy.

| <b>Proposed Amendments to the Rules</b>   | <b>Statement of objects and reasons to the proposed amendments</b>             |
|---|--|
| 1. The word “Article” shall be replaced by the word “Rule”  | 1. This amendment is proposed to align the wordings of the Constitution/ Rules |
| <b>After the proposed amendment the amended Rule 22(3) now reads:</b><br>A resolution under this Rule may be passed by members present either personally or by proxy. |  |

**Rule 22(4): Existing Rule reads as under .....**

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.

| <b>Proposed Amendments to the Rules</b> | <b>Statement of objects and reasons to the proposed amendments</b> |
|---|--|
| No amendments are proposed              | Not applicable   |

FOR MEMBERS OF THE FEDERATION

**Conduct and Etiquette**

**Preamble: Existing is as under .....**

A member shall, at all times, ~~comport~~ conduct 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.

**The word ‘he’ shall at all times be read as ‘he / she’ to maintain gender neutrality**

**Section I Duty to the Court: Existing as at .....**

**1(1) Existing is as under .....**

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.

| <b>Proposed Amendments to the Conduct and Etiquette</b> | <b>Statement of objects and reasons to the proposed amendments</b> |
|---|--|
| No amendments are proposed                              | Not applicable   |

**1(2) Existing is as under .....**

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.

| Proposed Amendments to the Conduct and Etiquette | Statement of objects and reasons to the proposed amendments |
|--|---|
| No amendments are proposed                       | Not applicable  |

**1(3) Existing is as under .....**

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.

| Proposed Amendments to the Conduct and Etiquette | Statement of objects and reasons to the proposed amendments |
|--|---|
| No amendments are proposed                       | Not applicable  |

**1(4) Existing is as under .....**

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.

| Proposed Amendments to the Conduct and Etiquette | Statement of objects and reasons to the proposed amendments |
|--|---|
| No amendments are proposed                       | Not applicable  |

**1(5) Existing is as under .....**

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.

| Proposed Amendments to the Conduct and Etiquette | Statement of objects and reasons to the proposed amendments |
|--|---|
|  |   |

|                            |                |
|----------------------------|----------------|
| No amendments are proposed | Not applicable |
|----------------------------|----------------|

**1(6) Existing is as under .....**

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**

**1(7) Existing is as under .....**

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.

| <b>Proposed Amendments to the Conduct and Etiquette</b> | <b>Statement of objects and reasons to the proposed amendments</b> |
|---|--|
| No amendments are proposed                              | Not applicable   |

**1(8) Existing is as under .....**

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.

| <b>Proposed Amendments to the Conduct and Etiquette</b> | <b>Statement of objects and reasons to the proposed amendments</b> |
|---|--|
| No amendments are proposed                              | Not applicable   |

**1(9) Existing is as under .....**



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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.

| <b>Proposed Amendments to the Conduct and Etiquette</b> | <b>Statement of objects and reasons to the proposed amendments</b> |
|---|--|
| No amendments are proposed                              | Not applicable   |

**1(10) Existing is as under .....**

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.

| <b>Proposed Amendments to the Conduct and Etiquette</b> | <b>Statement of objects and reasons to the proposed amendments</b> |
|---|--|
| No amendments are proposed                              | Not applicable   |

**1(11) Existing is as under .....**

A member shall not at any time be a party to formenting of litigation.

| <b>Proposed Amendments to the Conduct and Etiquette</b> | <b>Statement of objects and reasons to the proposed amendments</b> |
|---|--|
| No amendments are proposed                              | Not applicable   |

**1(12) Existing is as under .....**

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A member shall not stipulate for a fee contingent on the result of litigation or agree to share the proceeds thereof.

| <b>Proposed Amendments to the Conduct and Etiquette</b> | <b>Statement of objects and reasons to the proposed amendments</b> |
|---|--|
| No amendments are proposed                              | Not applicable   |

**1(13) Existing is as under .....**

A member shall not do anything whereby he abuses or takes advantage of the confidence reposed in him by his client.

| <b>Proposed Amendments to the Conduct and Etiquette</b> | <b>Statement of objects and reasons to the proposed amendments</b> |
|---|--|
| No amendments are proposed                              | Not applicable   |

**1(14) Existing is as under .....**

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.

| <b>Proposed Amendments to the Conduct and Etiquette</b> | <b>Statement of objects and reasons to the proposed amendments</b> |
|---|--|
| No amendments are proposed                              | Not applicable   |

**1(15) Existing is as under .....**

A member shall not directly or indirectly, commit a breach of the obligations imposed on him under **Section 126 of the Indian Evidence Act** or amended provisions.

| Proposed Amendments to the Conduct and Etiquette | Statement of objects and reasons to the proposed amendments |
|--|---|
| No amendments are proposed                       | Not applicable  |

**1(16) Existing is as under .....**

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.

| Proposed Amendments to the Conduct and Etiquette | Statement of objects and reasons to the proposed amendments |
|--|---|
| No amendments are proposed                       | Not applicable  |

**Section III Duty to opponent**

**1(17) Existing as under .....**

A member shall be fair towards the Departmental Representatives.

| Proposed Amendments to the Conduct and Etiquette | Statement of objects and reasons to the proposed amendments |
|--|---|
| No amendments are proposed                       | Not applicable  |

**Section IV**

**1(18) Existing is as under .....**

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.

| Proposed Amendments to the Conduct and Etiquette | Statement of objects and reasons to the proposed amendments |
|--|---|
|  |   |

|                            |                |
|----------------------------|----------------|
| No amendments are proposed | Not applicable |
|----------------------------|----------------|

**1(19) Existing is as under .....**

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.

| Proposed Amendments to the Conduct and Etiquette | Statement of objects and reasons to the proposed amendments |
|--|---|
| No amendments are proposed                       | Not applicable  |

**Section V – General**

**1(20) Existing is as under .....**

A member shall not solicit work or advertise either directly or indirectly.

| Proposed Amendments to the Conduct and Etiquette | Statement of objects and reasons to the proposed amendments |
|--|---|
| No amendments are proposed                       | Not applicable  |

**1.21 Existing is as under .....**

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.*

| <b>Proposed Amendments to the Conduct and Etiquette</b> | <b>Statement of objects and reasons to the proposed amendments</b> |
|---|--|
| No amendments are proposed                              | Not applicable   |