

**Rules & Regulations with Proposed Amendments PART B  
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).**

**GUIDELINES FOR FUNCTIONING OF ZONAL OFFICES**

**1 ZONAL OFFICES**

**1(i) Existing reads as under .....**

Five Zonal Offices may be constituted as under:

<b>Proposed Amendments to the Zonal office Functioning</b>	<b>Statement of objects and reasons to the proposed amendments</b>
No amendments are proposed	Not applicable

**1(i) (1) Existing reads as under .....**

WESTERN ZONE: Comprises of the States of Gujarat, Maharashtra and Goa and the Union Territories of Daman & Diu and Dadra & Nagar Haveli having Zonal Office at Mumbai or at such other place that may be decided from time to time by the National Executive Committee of the Federation.

<b>Proposed Amendments to the Zonal office Functioning</b>	<b>Statement of objects and reasons to the proposed amendments</b>
No amendments are proposed	Not applicable

**1(i) (2) Existing reads as under .....**

SOUTHERN ZONE: Comprises of the States of Andhra Pradesh, Telangana, Kerala, Karnataka and Tamil Nadu and the Union Territories of Pondicherry and the Lakshadweep Islands having Zonal Office at Hyderabad or at such other place that may be decided from time-to time by the National Executive Committee of the Federation.

<b>Proposed Amendments to the Zonal office Functioning</b>	<b>Statement of objects and reasons to the proposed amendments</b>

No amendments are proposed	Not applicable

**1(i) (3) Existing reads as under .....**

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

<b>Proposed Amendments to the Zonal office Functioning</b>	<b>Statement of objects and reasons to the proposed amendments</b>
No amendments are proposed	Not applicable

**1(i) (4): Existing reads as under .....**

NORTHERN ZONE: Comprises of the States of Haryana, Himachal Pradesh, Jammu & Kashmir and Punjab, Delhi, Uttar Pradesh, Uttaranchal and union territories of Chandigarh; having Zonal Office at Ghaziabad or at such other place that may be decided from time-to-time by the National Executive Committee of the Federation.

<b>Proposed Amendments to the Zonal office Functioning</b>	<b>Statement of objects and reasons to the proposed amendments</b>
<ol style="list-style-type: none"> <li>1. The words “Jammu &amp; Kashmir and” shall be deleted;</li> <li>2. The word ‘Uttaranchal’ shall stand replaced by the word “Uttarakhand”;</li> <li>3. The words “union territories” shall be replaced by the words “Union Territories”;</li> <li>4. After the word “Chandigarh” the punctuation “;” shall stand replaced by the punctuation comma “,” and the words “Jammu &amp; Kashmir and Ladakh” shall stand inserted.</li> </ol>	<ol style="list-style-type: none"> <li>1. The deletion is mandated since “Jammu &amp; Kashmir” is no longer a State;</li> <li>2. This amendment is necessitated since the name of the State stands changed;</li> <li>3. Grammatical corrections have been effected;</li> <li>4. This amendment is necessitated because “Jammu &amp; Kashmir” has since become a Union Territory, and Ladakh continues to be a Union Territory.</li> </ol>

**After the proposed amendments the new Rule (i)(4) will read as follows:**

NORTHERN ZONE: Comprises of the States of Haryana, Himachal Pradesh, Punjab, Delhi, Uttar Pradesh, Uttarakhand and Union Territories of Chandigarh, Jammu & Kashmir and Ladakh having Zonal Office at Ghaziabad or at such other place that may be decided from time-to-time by the National Executive Committee of the Federation.

**1(i)(5) Existing reads as under .....**

CENTRAL ZONE: Comprises of the States of Madhya Pradesh, Chhattisgarh, Rajasthan and any other State not specified hereinabove, having Zonal Office at Ujjain or at such other place that may be decided from time-to-time by the National Executive Committee of the Federation.

<b>Proposed Amendments to the Zonal office Functioning</b>	<b>Statement of objects and reasons to the proposed amendments</b>
No amendments are proposed	Not applicable

**1(ii) Existing as at .....**

Jurisdiction of Zonal Offices shall extend to the Territories for the time being specified respectively as in (i) above.

<b>Proposed Amendments to the Zonal office Functioning</b>	<b>Statement of objects and reasons to the proposed amendments</b>
No amendments are proposed	Not applicable

## **2. FUNCTIONS OF ZONAL OFFICES**

**2(i) Existing reads as under .....**

The Zonal Office shall undertake such activities as may be necessary and expedient to attain the objects of the Federation and as directed by NEC.

<b>Proposed Amendments to the Zonal office Functioning</b>	<b>Statement of objects and reasons to the proposed amendments</b>
1. The abbreviation NEC shall be substituted by the words "National Executive Committee".	1. The amendment is suggested to avoid abbreviations.

**After the proposed amendments the new Rule 2(i) will read as follows:**

The Zonal Office shall undertake such activities as may be necessary and expedient to attain the objects of the Federation and as directed by National Executive Committee.

**2(ii) Existing reads as under .....**

The functions of the Zonal Office shall be:—

**2(ii)(1) Existing reads as under .....**

To carry out the objects of the Federation as listed in the Memorandum and Rules & Regulations of the Federation.

<b>Proposed Amendments to the Zonal office Functioning</b>	<b>Statement of objects and reasons to the proposed amendments</b>
No amendments are proposed	Not applicable

**2(ii) 2 Existing reads as under .....**

To advise the Federation on all the matters referred to it and to offer such assistance as may be needed from time-to-time.

<b>Proposed Amendments to the Zonal office Functioning</b>	<b>Statement of objects and reasons to the proposed amendments</b>
No amendments are proposed	Not applicable

**2(ii) 3 Existing reads as under .....**

To make representations on behalf of the Federation in connection with the all India matters of professional and business interest in its zone and to offer suggestions for the amendment of the Act and the Regulations, for raising the standard and status of the profession and forward the copy thereof to the Federation.

<b>Proposed Amendments to the Zonal office Functioning</b>	<b>Statement of objects and reasons to the proposed amendments</b>
<p>1. This Rule shall stand deleted and a new “Rule” shall stand inserted:</p> <p>The new Rule shall read:</p> <p>In respect of matters relating to professional interests or the existing / applicable Statutes, to gather relevant material from the appropriate authorities from the States / Union Territories within the Zone, with a view to make periodical representations to the</p>	<p>1. The new Rule is proposed to bring in more clarity in the functioning of the Zonal Office/s:</p>

<p>appropriate authorities (including offering suggestions by way of amendments / issue of circular/s or clarification/s or notification/s etc.), as may be required from time-to-time, on behalf of the Federation on matters of professional and business interest;</p> <p>Provided such representation shall be approved by a Committee of the Federation as may be constituted by the National Executive Committee and shall be signed by any two of the following persons viz., the President, Secretary General, the Zone Chairman / Chairperson, Chairman / Chairperson of the Committee constituted by the Federation. Such representation may be signed digitally.</p>	
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**After the proposed amendments the new Rule 2(ii)3 will read as follows:**

In respect of matters relating to professional interests or the existing / applicable Statutes, to gather relevant material from the appropriate authorities from the States / Union Territories within the Zone, with a view to make periodical representations to the appropriate authorities (including offering suggestions by way of amendments / issue of circular/s or clarification/s or notification/s etc.), as may be required from time-to-time, on behalf of the Federation on matters of professional and business interest;

Provided such representation shall be approved by a Committee of the Federation as may be constituted by the National Executive Committee and shall be signed by any two of the following persons viz., the President, Secretary General, the Zone Chairman / Chairperson, Chairman / Chairperson of the Committee constituted by the Federation. Such representation may be signed digitally.

**2(ii) 3A Existing reads as under .....**

To strive for enrolment of new members and to collect periodically, renewals of ordinary members of the Federation.

<p><b>Proposed Amendments to the Zonal office Functioning</b></p>	<p><b>Statement of objects and reasons to the proposed amendments</b></p>
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1. The phrase “and to collect periodically, renewals of ordinary members of the Federation” shall stand deleted	1. Since enrolment of ordinary members stand deleted with effect from 24 <sup>th</sup> December 2016
<b>After the proposed amendments the new Rule 2(ii)3A will read as follows:</b>	
To strive for enrolment of new members.	

**2(ii)4 Existing reads as under .....**

To maintain a Zonal Register of members.

<b>Proposed Amendments to the Zonal office Functioning</b>	<b>Statement of objects and reasons to the proposed amendments</b>
1. The above Rule shall stand substituted by the following Rule: The Zonal Secretary shall cause to maintain a Zonal Register of members containing such particulars including the e-mail id and telephone number in respect of every member/s, whose professional address is situated within that Zone, and shall keep the same updated from time-to time by removing the name and address of the member/s who have resigned or have been terminated or have moved out of the Zone or are deceased.	1. The new Rule is proposed to bring in clarity
<b>After the proposed amendments the new Rule 4 will read as follows:</b>	
The Zonal Secretary shall cause to maintain a Zonal Register of members containing such particulars including the e-mail id and telephone number in respect of every member/s, whose professional address is situated within that Zone, and shall keep the same updated from time-to time by removing the name and address of the member/s who have resigned or have been terminated or have moved out of the Zone or are deceased.	

**2(ii)5 Existing reads as under .....**

To collect news from the members of the profession for publication in the journal of the Federation,

<b>Proposed Amendments to the Zonal office Functioning</b>	<b>Statement of objects and reasons to the proposed amendments</b>
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<p>1. This Rule shall stand deleted and a new “Rule” shall stand inserted:</p> <p>The new Rule shall read:</p> <p>To endeavour to collect from the members, news clippings, articles, case laws, amendments to the Statutes, Circulars, Clarifications, Notifications etc., for the purpose of publication in the Journal of the Federation.</p>	<p>1. The new Rule is proposed to bring in more clarity in the functioning of the Zonal Office/s:</p>
<p><b>After the proposed amendments the new Rule 5 will read as follows:</b></p> <p>To endeavour to collect from the members, news clippings, articles, case laws, amendments to the Statutes, Circulars, Clarifications, Notifications etc., for the purpose of publication in the Journal of the Federation.</p>	

**2(ii)6 Existing reads as under .....**

To gather material from and to make representations to the departments of the governments or other local authorities in the states within its zone for the purpose of enlisting their support in the furtherance of the interests of the members on matters confined to the professional interest of the members within the zone and forward the copy thereof to the Federation.

<b>Proposed Amendments to the Zonal office Functioning</b>	<b>Statement of objects and reasons to the proposed amendments</b>
<p>1. This Rule shall stand deleted</p>	<p>1. The subject matter covered in this Rule has been suitably addressed in the proposed amendment to Rule 2(ii)<del>53</del> supra.</p>

**2(ii)7 Existing reads as under .....**

To constitute a permanent research subcommittee for promoting research by members in topics of interest to the profession.

<b>Proposed Amendments to the Zonal office Functioning</b>	<b>Statement of objects and reasons to the proposed amendments</b>
<p>No amendments are proposed</p>	<p>Not applicable</p>

**2(ii)8 Existing is as under .....**

To maintain a library and a reading room for the use of the members.

<b>Proposed Amendments to the Zonal office Functioning</b>	<b>Statement of objects and reasons to the proposed amendments</b>
No amendments are proposed	Not applicable

**2(ii)9 Existing is as under .....**

To hold refresher courses, conferences, seminars, camps, study circle meetings etc. at convenient centres within the zones for the Benefit of the members.

<b>Proposed Amendments to the Zonal office Functioning</b>	<b>Statement of objects and reasons to the proposed amendments</b>
1. This Rule shall be substituted by the following Rule: To hold refresher courses physically or virtually including residential refresher courses, conclaves, conferences, seminars, camps, boot-camps, workshops, study circle meetings etc., at convenient centres within the Zone/s for the benefit of the members.	1. The new Rule has been appropriately re-worded to bring in clarity
<b>After the proposed amendments the new Rule 9 will read as follows:</b> To hold refresher courses physically or virtually including residential refresher courses, conclaves, conferences, seminars, camps, boot-camps, workshops, study circle meetings etc., at convenient centres within the Zone/s for the benefit of the members.	

**2(ii)10 Existing is as under .....**

To carry out such other functions as may be entrusted from time-to-time to it by the Federation and/or any of its committees.

<b>Proposed Amendments to the Zonal office Functioning</b>	<b>Statement of objects and reasons to the proposed amendments</b>
No amendments are proposed	Not applicable

**2(ii)11 Existing is as under .....**



To carry out the instructions and guidelines given by the National Executive Committee.

\*Provided always that the members of the Zone individually or collectively shall not recommend the name of any member to any post in the National Executive Committee or in the Zonal Managing Committee.

\*Amended on 24th December, 2016

<b>Proposed Amendments to the Zonal office Functioning</b>	<b>Statement of objects and reasons to the proposed amendments</b>
No amendments are proposed	Not applicable

**2(ii)12 Existing reads as under .....**

To hold one meeting of the National Executive Committee along with Two Days' Tax Seminar in the zone.

<b>Proposed Amendments to the Zonal office Functioning</b>	<b>Statement of objects and reasons to the proposed amendments</b>
No amendments are proposed	Not applicable

**3. MAINTENANCE OF ZONAL REGISTER**

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

The Zonal Secretary shall cause to maintain a Zonal Register of members containing particulars in respect of every member whose professional address is situated within that Zone and shall keep the same updated from time-to time by removing the name and address of the members who have resigned or have left the world \*or the zone. He shall also make additions for new entry to the roll of the Federation.

\* Amended on 24th December, 2016

<b>Proposed Amendments to the Zonal office Functioning</b>	<b>Statement of objects and reasons to the proposed amendments</b>
1. This Rule shall stand deleted	1. It has been added in Rule 4 supra

**4: CONSTITUTION OF ZONAL MANAGING COMMITTEE**

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

A Managing Committee of the Zone shall consist of:—

(a) All the members of National Executive Committee from the Zone

(b) *In addition to members of Committee from the Zone, the Zone Managing Committee shall comprise of 1 member per 50 members of the Federation in the concerned Zone as on the date of issue of Notice for convening the General Body Meeting of that Zone that may be convened as per guideline number 8.*

*\*1 Amended on 25th December, 2013*

<b>Proposed Amendments to the Zonal office Functioning</b>	<b>Statement of objects and reasons to the proposed amendments</b>
No amendments are proposed	Not applicable

**4(1) (b) (i) Existing reads as under .....**

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

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

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

\*2 Inserted on 24th December, 2016

<b>Proposed Amendments to the Zonal office Functioning</b>	<b>Statement of objects and reasons to the proposed amendments</b>
<p><b>1. The above Rule shall be substituted by the following Rule</b></p> <p>Such Managing Committee Members, shall be elected or nominated, at the said General Body Meeting. The election, if required, shall be conducted by a member of the National Executive Committee duly appointed to be an Election Officer for the Zone concerned. Such Election</p>	<p>1. The proposed amendments are necessitated to bring in clarity, avoid abbreviations and effect grammatical changes, bring gender neutrality while including proper punctuation marks wherever necessary</p>

Officer shall always be from any Zone, other than the one for which he / she may be appointed. After such appointment, the Election Officer shall issue a notice, inviting nominations for the post as member of the Managing Committee of the concerned Zone and for convening the General Body Meeting, at a place having largest number of members from the Zone. The date, time and venue for the Annual General Meeting shall be decided by the concerned Election Officer in consultation with the National Executive Committee members of the Zone, it's Chairman and other Office Bearers, as a case may be. On the notified date and time, he / she shall conduct the election, if required, bearing in mind the maximum number arrived at on the basis of total number of members of the Zone divided by 50 as provided in the amended Rule 4(1) (b) but subject to proviso hereunder. The Election Officer, before commencement of the Annual General Meeting shall announce the valid nominations as also the number of meetings held and attended by all the erstwhile members so that those seeking re-election can be appropriately judged by the members electing the new Managing Committee.

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

Provided however, that the total number of members of the Managing Committee, to be elected, shall not be less than eleven and not more

than forty, excluding the number of National Executive Committee members from the Zone concerned.

**After the proposed amendments the new Rule 4 (1)(b)(i) will read as follows:**

Such Managing Committee Members, shall be elected or nominated, at the said General Body Meeting. The election, if required, shall be conducted by a member of the National Executive Committee duly appointed to be an Election Officer for the Zone concerned. Such Election Officer shall always be from any Zone, other than the one for which he / she may be appointed. After such appointment, the Election Officer shall issue a notice, inviting nominations for the post as member of the Managing Committee of the concerned Zone and for convening the General Body Meeting, at a place having largest number of members from the Zone. The date, time and venue for the Annual General Meeting shall be decided by the concerned Election Officer in consultation with the National Executive Committee members of the Zone, it's Chairman and other Office Bearers, as a case may be. On the notified date and time, he / she shall conduct the election, if required, bearing in mind the maximum number arrived at on the basis of total number of members of the Zone divided by 50 as provided in the amended Rule 4(1) (b) but subject to proviso hereunder. The Election Officer, before commencement of the Annual General Meeting shall announce the valid nominations as also the number of meetings held and attended by all the erstwhile members so that those seeking re-election can be appropriately judged by the members electing the new Managing Committee.

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

Provided however, that the total number of members of the Managing Committee, to be elected, shall not be less than eleven and not more than forty, excluding the number of National Executive Committee members from the Zone concerned.

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

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

<b>Proposed Amendments to the Zonal office Functioning</b>	<b>Statement of objects and reasons to the proposed amendments</b>
1. The words “election officer” shall be substituted by the words “Election Officer”; 2. After the words “Managing Committee and the words “if required” the punctuation mark comma “,” shall be inserted; 3. The abbreviation “NEC” shall stand expanded to read “National Executive Committee”.	1. The amendments are necessitated to bring in clarity by inserting proper punctuation marks and expanding the abbreviations.
<p><b>After the proposed amendments the new Rule 4 (1)(b)(ii) will read as follows:</b></p> <p>The duty of the Election Officer shall culminate with the declaration of the result. The rest of the items on agenda shall be conducted by the sitting Zonal Chairman. The co-option by the newly elected Managing Committee, if required, will be as per the amended Rules under the proviso to Rule 10(2) of the rules and regulations of the Federation in regard to the co-option to the national Executive Committee.</p>	

**\*4(1)(c) Existing reads as under.....**

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

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

<b>Proposed Amendments to the Zonal office Functioning</b>	<b>Statement of objects and reasons to the proposed amendments</b>
No amendments are proposed	Not applicable

**4(2) Existing reads as under .....**

At least two members from each State forming part of the Zone shall be elected by the members of the Zone concerned at the time of General Body Meeting that may be convened as per the guideline number 8, provided however, that the total number of members of the Managing Committee from (1) or (2) above shall not be less than eleven.

<b>Proposed Amendments to the Zonal office Functioning</b>	<b>Statement of objects and reasons to the proposed amendments</b>

After “At least two members from each State forming part of the Zone shall be elected” the word co-opted to be inserted	The word co-opted is added since from many States there is no nomination received for election as an NEC Member hence the word co-opted is required to be added
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After amendment the Guideline 4(2) will read as under:

At least two members from each State forming part of the Zone shall be elected/ co-opted by the members of the Zone concerned at the time of General Body Meeting that may be convened as per the guideline number 8, provided however, that the total number of members of the Managing Committee from (1) or (2) above shall not be less than eleven.

**4(3) Existing reads as under .....**

In case a Zonal Office is newly established or in case any vacancy arises in the Managing Committee after its constitution, or in any other circumstance, the President may nominate such number of members as he /she may deem fit. The President may also delegate the power of nomination to any other member.

<b>Proposed Amendments to the Zonal office Functioning</b>	<b>Statement of objects and reasons to the proposed amendments</b>
No amendments are proposed	Not applicable

**4(4) Existing reads as under .....**

The National Executive Committee shall nominate the first office bearers and the other members of the first Managing Committee.

<b>Proposed Amendments to the Zonal office Functioning</b>	<b>Statement of objects and reasons to the proposed amendments</b>
1. The words “office bearers” shall be substituted by the words “Office Bearers”	1. Amendments carried out to effect grammatical corrections
<b>After the proposed amendments the new Rule 4 (4) will read as follows:</b>	
The National Executive Committee shall nominate the first Office Bearers and the other members of the first Managing Committee.	

**\*4(5) Existing as at .....**

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

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

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

*\*c) direct the fresh election for the remaining period of the term.*

*\* Amended on 25th December, 2013*

<b>Proposed Amendments to the Zonal office Functioning</b>	<b>Statement of objects and reasons to the proposed amendments</b>
1. The words “office bearers” shall be substituted by the words “Office Bearers” 2. After the word ‘his’, word ‘her’ shall be added	1. Amendments carried out to effect grammatical corrections 2. The proposed is necessitated to bring in gender neutrality
<b>After the proposed amendments the new Rule 4 (5) will read as follows:</b> In case the National Executive Committee finds the working of the Zone or any of its Office Bearer(s), to be not satisfactory, it may: a) Remove the Office Bearer(s) and appoint another person in his / her place b) Change the constitution of the Managing Committee or c) Direct the fresh election for the remaining period of the term	

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

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

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

<b>Proposed Amendments to the Zonal office Functioning</b>	<b>Statement of objects and reasons to the proposed amendments</b>
No amendments are proposed	Not applicable

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

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

A Zonal Managing Committee that may be constituted after its first nomination under Guideline 4(4), shall hold its first meeting immediately after its constitution and shall elect the following office- bearers “for one calendar year”\*\*.

1. Zonal Chairman
2. Zonal Vice Chairman
3. Zonal Secretary

4. Zonal Treasurer

5. Two Zonal Joint Secretaries

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

\*\*“Provided that the Zonal Managing Committee shall elect the office bearers for the second year in the last meeting of the first calendar year.”

“Provided that all endeavour shall be made to elect the chairman from the states comprising the zone in alphabetic order subject to there being at least 100 life members in the AIFTP from that State.”

“Provided also that Zonal Secretary shall also be selected as far as possible from the same city where zone chairman is practising or at least from the same state.”

\* Added on 24th December, 2016

\*\* Added on 6th October, 2018

<b>Proposed Amendments to the Zonal office Functioning</b>	<b>Statement of objects and reasons to the proposed amendments</b>
<ol style="list-style-type: none"><li>1. For the word “Chairman” wherever appears the words “Chairman / Chairperson shall stand substituted;</li><li>2. The word “zone” wherever appears shall be substituted by the word “Zone”;</li><li>3. The word “states or state” shall be substituted by the word “States or State”;</li><li>4. For the expression “two Zonal Secretaries” the expression “two Zonal Joint Secretaries shall be substituted.</li></ol>	<ol style="list-style-type: none"><li>1. The change is necessitated to bring in gender neutrality;</li><li>2. Grammatical correction has been effected;</li><li>3. Grammatical correction has been effected;</li><li>4. The error in language employed has been corrected.</li></ol>
<p><b>After the proposed amendments the new Rule 6 will read as follows:</b></p> <p>A Zonal Managing Committee that may be constituted after its first nomination under guideline 4(4), shall hold its first meeting immediately after its constitution and shall elect the following Office Bearers “for one calendar year”.</p> <ol style="list-style-type: none"><li>1. Zonal Chairman / Chairperson</li><li>2. Zonal Vice Chairman / Chairperson</li></ol>	



3. Zonal Secretary

4. Zonal Treasurer

5. Two Zonal Joint Secretaries

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

Provided that the Zonal Managing Committee shall elect the Office Bearers for the second year in the last meeting of the first calendar year.

Provided that all endeavour shall be made to elect the Chairman / Chairperson from the States comprising the Zone in alphabetic order subject to there being at least 100 life members in the AIFTP from that State.”

Provided also that Zonal Secretary shall also be selected as far as possible from the same City where Zone Chairman / Chairperson is practising or at least from the same State.

**\*6(1a) Existing reads as under .....**

All the members of the Managing Committee and the Office Bearers that may be elected / nominated shall devote sufficient time and personal attention towards the development of the activities of the Federation to new areas till then not represented on the Roll of the Federation. Any of the member so elected or nominated shall cease to be on the post if he continuously or consistently fails to attend the meetings of the Managing Committee on more than three occasions without due intimation to the Chairman or is noticed by the Managing Committee as inactive or not interested in participating in the activities of the Federation.

\* Added on 24th December, 2016

<b>Proposed Amendments to the Zonal office Functioning</b>	<b>Statement of objects and reasons to the proposed amendments</b>
1. The words “to new areas till then not represented on the Roll of the Federation” shall stand deleted;	1. This phrase is considered not necessary since the managing Committee is expected to devote sufficient “time and effort” to all areas;
2. The word “he” shall stand substituted by the words “he / she”;	2. The amendment is necessitated to bring in gender neutrality;

3. For the word “Chairman” wherever appears the words “Chairman / Chairperson shall stand substituted;	3. The change is necessitated to bring in gender neutrality;
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**After the proposed amendments the new Rule 6 (ia) will read as follows:**  
All the members of the Managing Committee and the Office Bearers that may be elected / nominated shall devote sufficient time and personal attention towards the development of the activities of the Federation. Any of the member so elected or nominated shall cease to be on the post if he / she continuously or consistently fails to attend the meetings of the Managing Committee on more than three occasions without due intimation to the Chairman / Chairperson or is noticed by the Managing Committee as inactive or not interested in participating in the activities of the Federation.

**6(2) Existing is as under .....**

A member of the National Executive Committee of the Federation shall not be eligible to be elected / nominated to any of the above post. \*If such member is elected as member of the National Executive, he would resign within 15 days of being elected as the member of the National Executive.

<b>Proposed Amendments to the Zonal office Functioning</b>	<b>Statement of objects and reasons to the proposed amendments</b>
1. The above Rule shall stand substituted as follows: A member of the Zonal Managing Committee shall neither be co-opted to the National Executive Committee nor shall he / she be eligible to contest for the elections to the National Executive Committee.	1.This amendment is necessitated to avoid conflict between the Zonal Managing Committee and the National Executive Committee.
<b>After the proposed amendments the new Rule 6 (2) will read as follows:</b> A member of the Zonal Managing Committee shall neither be co-opted to the National Executive Committee nor shall he / she be eligible to contest for the elections to the National Executive Committee.	

**6(3) Existing reads as under .....**

In case of any vacancy, the same shall be filled up by the Managing Committee.

<b>Proposed Amendments to the Zonal office Functioning</b>	<b>Statement of objects and reasons to the proposed amendments</b>
No amendments are proposed	Not applicable

**6(4) Existing reads as under .....**

All the office bearers will look after day-to-day administration of Zonal office under the guidance of the National Executive Committee members.

<b>Proposed Amendments to the Zonal office Functioning</b>	<b>Statement of objects and reasons to the proposed amendments</b>
1. The words “office bearers” shall be substituted by the words “Office Bearers”	1. Grammatical corrections have been effected
<b>After the proposed amendments the new Rule 6 (4) will read as follows:</b> All the Office Bearers will look after day-to-day administration of Zonal office under the guidance of the National Executive Committee members.	

**6(5) Existing reads as under .....**

The term of the office bearers shall also be coterminous with that of \*\*National Office Bearers. Provided however, that the office bearers shall continue to hold their respective posts till new office bearers are elected and they take over the charge of their respective duty.

\*\* Substituted on 6th October, 2018

<b>Proposed Amendments to the Zonal office Functioning</b>	<b>Statement of objects and reasons to the proposed amendments</b>
1. The words “office bearers” shall be substituted by the words “Office Bearers”	1. Grammatical corrections have been effected;
<b>After the proposed amendments the new Rule 6 (5) will read as follows:</b> The term of the Office Bearers shall also be coterminous with that of the National Office Bearers. Provided however, that the Office Bearers shall continue to hold their respective posts till new Office Bearers are elected and they take over the charge of their respective duty.	

**7. MANAGING COMMITTEE – MEETINGS OF**

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

The Managing Committee may meet as often as necessary for the conduct of its business; Provided that every year at least four meetings shall be held. There shall not be an interval of more than 3 months between two meetings.

<b>Proposed Amendments to the Zonal office Functioning</b>	<b>Statement of objects and reasons to the proposed amendments</b>
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No amendments are proposed	Not applicable
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**7(2) Existing reads as under .....**

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

<b>Proposed Amendments to the Zonal office Functioning</b>	<b>Statement of objects and reasons to the proposed amendments</b>
1. For the word “Chairman” wherever appears the words “Chairman / Chairperson shall stand substituted; 2. After the word “papers” the words “physically or electronically or by any other mode”	1. The change is necessitated to bring in gender neutrality; 2. Since electronic mode is also acceptable, suitable changes are being effected;

**After the proposed amendments the new Rule 7 (2) will read as follows:**

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

**7(3) Existing reads as under .....**

When the papers relating to any question are circulated for decision among the members, a period of not less than seven days, commencing from the date of such circulation, must elapse before any decision is taken on the question.

<b>Proposed Amendments to the Zonal office Functioning</b>	<b>Statement of objects and reasons to the proposed amendments</b>
1. After the word “papers” the words “physically or electronically or by any other mode,”	1. Since electronic mode is also acceptable, suitable changes are being effected;
<b>After the proposed amendments the new Rule 7 (3) will read as follows:</b>	
When the papers physically or electronically or by any other mode, relating to any question are circulated for decision among the members, a period of not less than seven days, commencing from the date of such circulation must elapse before any decision is taken on the question.	

#### **7(4) Existing reads as under .....**

Every decision taken by the circulation of papers shall be noted by the Managing Committee at its next meeting.

<b>Proposed Amendments to the Zonal office Functioning</b>	<b>Statement of objects and reasons to the proposed amendments</b>
1. After the word “papers” the words “physically or electronically or by any other mode,”	1. Since electronic mode is also acceptable, suitable changes are being effected;
<b>After the proposed amendments the new Rule 7 (4) will read as follows:</b>	
Every decision taken by the circulation of papers physically or electronically or by any other mode shall be noted by the Managing Committee at its next meeting.	

#### **7(5) Existing reads as under .....**

The Secretary to the Managing Committee shall issue a notice in writing by post or otherwise at least 14 days before the date of the meeting to every members of the Managing Committee.

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

Provided further that if any two of the office bearers, viz. the Chairman, the Vice Chairman and the Secretary of the Managing Committee consider it necessary, a meeting of the Managing Committee may be convened at a shorter notice but not less than that of three days.

<b>Proposed Amendments to the Zonal office Functioning</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 word “post” the words “or electronically or by any other mode,”</li> <li>2. The words “office bearers” shall be substituted by the words “Office Bearers”</li> <li>3. For the word “Chairman” wherever appears the words “Chairman / Chairperson shall stand substituted</li> </ol>	<ol style="list-style-type: none"> <li>1. Since electronic mode is also acceptable, suitable changes are being effected;</li> <li>2. Grammatical corrections have been effected;</li> <li>3. The change is necessitated to bring in gender neutrality;</li> </ol>
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**After the proposed amendments the new Rule 7 (5) will read as follows:**

The Secretary to the Managing Committee shall issue a notice in writing by post or electronically or by any other mode at least 14 days before the date of the meeting to every members of the Managing Committee.

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

Provided further that if any two of the Office Bearers, viz. the Chairman / Chairperson, the Vice Chairman / Person and the Secretary of the Managing Committee consider it necessary, a meeting of the Managing Committee may be convened at a shorter notice but not less than that of three days.

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

The notice shall contain the time, date and place of meeting and as far as possible, the business to be transacted thereat.

<b>Proposed Amendments to the Zonal office Functioning</b>	<b>Statement of objects and reasons to the proposed amendments</b>
No amendments are proposed	Not applicable

**7(7) Existing reads as under .....**

The Chairman or any three members of the Managing Committee may require the Secretary to call a meeting on a particular date and time.

<b>Proposed Amendments to the Zonal office Functioning</b>	<b>Statement of objects and reasons to the proposed amendments</b>
1. For the word “Chairman” wherever appears the words “Chairman / Chairperson shall stand substituted;	1. The change is necessitated to bring in gender neutrality;

**After the proposed amendments the new Rule 7 (7) will read as follows:**

The Chairman / Chairperson or any three members of the Managing Committee may require the Secretary to call a meeting on a particular date and time.

**7(8) Existing reads as under .....**

No business shall be transacted at any meeting unless (four) members are present in person. If this quorum is not present at any meeting, it shall stand adjourned 'sine die'.

<b>Proposed Amendments to the Zonal office Functioning</b>	<b>Statement of objects and reasons to the proposed amendments</b>
No amendments are proposed	Not applicable

**7(9) Existing reads as under .....**

All questions put up to the Managing Committee shall be decided by a majority of votes. In the case of equality of votes, the Chairman shall have a casting vote in addition to the one, in the capacity of a member.

<b>Proposed Amendments to the Zonal office Functioning</b>	<b>Statement of objects and reasons to the proposed amendments</b>
1. For the word "Chairman" wherever appears the words "Chairman / Chairperson shall stand substituted;	1. The change is necessitated to bring in gender neutrality;

**After the proposed amendments the new Rule 7 (9) will read as follows:**

All questions put up to the Managing Committee shall be decided by a majority of votes. In the case of equality of votes, the Chairman / Chairperson shall have a casting vote in addition to the one, in the capacity of a member.

**7(10) Existing reads as under .....**

The Chairman, or in his absence the Vice Chairman shall occupy the chair at every meeting of the Managing Committee, but if both are absent, the members present at the meeting may elect one among themselves as the Chairman of the meeting.

<b>Proposed Amendments to the Zonal office Functioning</b>	<b>Statement of objects and reasons to the proposed amendments</b>
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1. For the word “Chairman” wherever appears the words “Chairman / Chairperson shall stand substituted;	1. The change is necessitated to bring in gender neutrality;
<p><b>After the proposed amendments the new Rule 7 (10) will read as follows:</b></p> <p>The Chairman / Chairperson, or in his absence the Vice Chairman / Person shall occupy the chair at every meeting of the Managing Committee, but if both are absent, the members present at the meeting may elect one among themselves as the Chairman / Chairperson of the meeting.</p>	

**7(11) New to be inserted as under .....**

That in a Zonal Meeting no business is permitted be conducted in contravention of NEC guidelines for Zones.

<b>Proposed Amendments to the Zonal office Functioning</b>	<b>Statement of objects and reasons to the proposed amendments</b>
That in a Zonal Meeting no business is permitted to be conducted in contravention of NEC guidelines for Zones.	2. This is proposed to be inserted to prevent the Zones from discussing issues and passing any resolution in the area of jurisdiction of NEC as the Zones are subject to function under the guidance of the National Executive Committee. They may however make suggestions for consideration of NEC in respect of functioning of AIFTP;
<p><b>After the proposed amendments the new Rule 7 (11) will read as follows:</b></p> <p>That in a Zonal Meeting no business is permitted to be conducted in contravention of NEC guidelines for Zones.</p>	

**8. GENERAL MEETINGS**

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

The Managing Committee may summon general meetings of the members of the zone as it may think fit and proper provided that such a meeting shall be called and held at least once in every year between \*‘‘1st day of June and 30th day of June’’. This meeting shall be called the Annual General Meeting. All other meetings shall be called extraordinary general meeting. If for any reason the Annual General Meeting does not take place



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

\* Substituted on 1st October, 2005

<b>Proposed Amendments to the Zonal office Functioning</b>	<b>Statement of objects and reasons to the proposed amendments</b>
<p><b>1. The existing Rule shall be replaced as follows:</b></p> <p>The Managing Committee may summon General Meetings of the members of the Zone as it may think fit and proper provided that such a meeting shall be called and held at least once in every year between “1st day of June and 30th day of June”. This meeting shall be called the Annual General Meeting.</p> <p>If for any reason the Annual General Meeting does not take place within the specified period, the President may appoint such other date for the meeting as he may deem fit, but not later than 31st day of August.</p> <p>In case the President also does not appoint such other date for the meeting, the National Executive Committee shall direct and authorise any member from the Zone concerned to convene the Annual General Meeting by such date as it may deem fit.</p> <p>All other meetings shall be called extraordinary general meeting.</p>	<p>1. The language employed in the existing Rule needed an amendment</p>
<p><b>After the proposed amendments the new Rule 8 (1) will read as follows:</b></p> <p>The Managing Committee may summon General Meetings of the members of the Zone as it may think fit and proper provided that such a meeting shall be called and held at least once in every year between “1st day of June and 30th day of June”. This meeting shall be called the Annual General Meeting.</p>	

If for any reason the Annual General Meeting does not take place within the specified period, the President may appoint such other date for the meeting as he may deem fit, but not later than 31st day of August.

In case the President also does not appoint such other date for the meeting, the National Executive Committee shall direct and authorise any member from the Zone concerned to convene the Annual General Meeting by such date as it may deem fit.

All other meetings shall be called extraordinary general meeting.

**8(2) Existing reads as under.....**

At least 14 days’ notice of the meeting specifying the date, place and hour of such meeting and in case of special business the general nature of such business, shall be given.

<b>Proposed Amendments to the Zonal office Functioning</b>	<b>Statement of objects and reasons to the proposed amendments</b>
<p>1. First Proviso shall always be deemed to be inserted which reads as follows            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> <p>2. 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 Zonal Chairman / Chairperson, the meeting can be convened by the Zonal Chairman / Chairperson at such shorter notice at any such time, place and date, at the discretion of the Chairman / Chairperson.’</p>	<p>1. This proviso is inserted so as to not invalidate a meeting due to accidental omission to give notice of a meeting or non-receipt of notice by any member</p> <p>2. This proviso is required to be inserted to cover any exigencies which in the opinion of the Zonal Chairman / Chairperson warrants a general meeting to be convened</p>

**After the proposed amendments the new Rule 8 (2) will read as follows:**

At least 14 days’ notice of the meeting specifying the date, place and hour of such meeting and in case of special business the general nature of such business, shall be given.

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 Zonal Chairman / Chairperson, the meeting can be convened by the Zonal Chairman / Chairperson at such shorter notice at any such time, place and date, at the discretion of the Chairman / Chairperson

**8(3) Existing reads as under.....**

The Managing Committee, on requisition made in writing by at least 20 per cent of the total number of members on the particular zonal register or 20 members of that Zone, whichever is less, shall convene an extraordinary general meeting. Any such requisition shall specify the subject for which the meeting is called for and shall be signed by the members seeking the same and shall be delivered at the office of the Managing Committee.

<b>Proposed Amendments to the Zonal office Functioning</b>	<b>Statement of objects and reasons to the proposed amendments</b>
“20 members of that Zone” to be substituted by “50 members of that Zone”	<b>For requisition meeting 20 is a small number so it is proposed to increase it to 50 to convene an extraordinary general meeting of Zone.</b>

**8(4) Existing reads as under.....**

On a proper requisition made in the above manner, the Managing Committee shall convene an extraordinary general meeting within six weeks after the receipt of such a requisition. If the Managing Committee fails to convene the extraordinary general meeting within that period, the requisitionists may themselves convene a meeting within three months from the date of requisition.

<b>Proposed Amendments to the Zonal office Functioning</b>	<b>Statement of objects and reasons to the proposed amendments</b>
No amendments are proposed	Not applicable

**8(5) Existing reads as under.....**

Every member of the Zone shall be entitled to table any proposal or resolution for consideration of the meeting provided that such proposal is received by the Secretary of the Managing Committee at least 10 days before the date of the meeting. Any proposal received after the prescribed date will be treated as a proposal for the next following meeting of the Zone, unless admitted by the Chairman of the said meeting.

<b>Proposed Amendments to the Zonal office Functioning</b>	<b>Statement of objects and reasons to the proposed amendments</b>
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1. For the word “Chairman” wherever appears the words “Chairman / Chairperson shall stand substituted;	1. The change is necessitated to bring in gender neutrality;
<p><b>After the proposed amendments the new Rule 8 (5) will read as follows:</b></p> <p>Every member of the Zone shall be entitled to table any proposal or resolution for consideration of the meeting provided that such proposal is received by the Secretary of the Managing Committee at least 10 days before the date of the meeting. Any proposal received after the prescribed date will be treated as a proposal for the next following meeting of the Zone, unless admitted by the Chairman / Chairperson of the said meeting.</p>	

**8(6) Existing reads as under.....**

\*The Nominations for election to the Managing Committee may be sent so as to reach the address as may be decided by the Election Officer appointed by the National Executive Committee before 15 days of the Annual General Meeting, in which the election for the Managing Committee is scheduled.

<b>Proposed Amendments to the Zonal office Functioning</b>	<b>Statement of objects and reasons to the proposed amendments</b>
After the words “National Executive Committee” the words “in physical and / or electronic form” to be inserted.	<b>It is to facilitate the e-filing of nomination along with physical submission to obviate the difficulty of timely communication of nomination.</b>

**After the proposed amendments the amended Rule 8 (6) will read as follows:**

The Nominations for election to the Managing Committee may be sent so as to reach the address as may be decided by the Election Officer appointed by the National Executive Committee “in physical and / or electronic form” before 15 days of the Annual General Meeting, in which the election for the Managing Committee is scheduled.

**8(7) Existing reads as under.....**

The Chairman or in his absence the Vice Chairman of the Managing Committee shall be the Chairman of the General Meeting. In the absence of both, the members present may elect any one of the members present as the Chairman of the Meeting.

<b>Proposed Amendments to the Zonal office Functioning</b>	<b>Statement of objects and reasons to the proposed amendments</b>
1. For the word “his” wherever appears the words “his / her’ shall stand substituted; 2. For the word “Chairman” wherever appears the words “Chairman / Chairperson’ shall stand substituted;	1. The change is necessitated to bring in gender neutrality; 2. The change is necessitated to bring in gender neutrality;
<b>After the proposed amendments the new Rule 8 (7) will read as follows:</b> The Chairman / Chairperson or in his /her absence the Vice Chairman / Person of the Managing Committee shall be the Chairman / Chairperson of the General Meeting. In the absence of both, the members present may elect any one of the members present as the Chairman / Chairperson of the Meeting.	

**8(8) Existing reads as under.....**

Seven members personally present shall form a quorum. No business shall be transacted at any General Meeting unless the requisite quorum is present at the commencement of the Meeting.

<b>Proposed Amendments to the Zonal office Functioning</b>	<b>Statement of objects and reasons to the proposed amendments</b>
The words “Seven members personally present” to be substituted by the words “Fifteen members personally present physical / virtual or hybrid”	The amendment is proposed to suitably increase the number of members present from 7 to 15 and also to facilitate attendance by virtual or hybrid

**After the proposed amendments the new Rule 8 (8) will read as follows:**

“Fifteen members personally present physical / virtual or hybrid” shall form a quorum. No business shall be transacted at any General Meeting unless the requisite quorum is present at the commencement of the Meeting.

**8(9) Existing reads as under.....**

If within half an hour from the time appointed for the Meeting a quorum is not present, the meeting if convened upon requisition shall stand dissolved. In any other case shall stand adjourned to the same day, in the next week at the same time and place and at every such adjourned Meeting, the members present, whatever their number,

shall have the power to transact all the business which could properly be transacted by the Meeting originally convened had the necessary quorum been present thereat.

<b>Proposed Amendments to the Zonal office Functioning</b>	<b>Statement of objects and reasons to the proposed amendments</b>
The words “shall stand adjourned to the same day, in the next week at the same time and place” to be substituted by the words “shall stand adjourned for half an hour to be held on the same day and same place”	This is proposed to be amended so that any meeting (other than meeting convened upon requisition) can be adjourned for half an hour and reconvened thereafter.

**After the proposed amendments the amended Rule 8 (9) will read as follows:**

If within half an hour from the time appointed for the Meeting a quorum is not present, the meeting if convened upon requisition shall stand dissolved. In any other case shall stand adjourned for half an hour to be held on the same day and same place and at every such adjourned Meeting, the members present, whatever their number, shall have the power to transact all the business which could properly be transacted by the Meeting originally convened had the necessary quorum been present thereat.

**8(10) Existing reads as under.....**

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

<b>Proposed Amendments to the Zonal office Functioning</b>	<b>Statement of objects and reasons to the proposed amendments</b>
1. For the word “Chairman” wherever appears the words “Chairman / Chairperson shall stand substituted;	1. The change is necessitated to bring in gender neutrality;

**After the proposed amendments the amended Rule 8 (10) will read as follows:**  
 All decisions at all meetings shall be taken by a majority of votes. In case of equality of votes, the Chairman / Chairperson shall have a casting vote in addition to his vote in the capacity of a member.

**After Rule 8(10) a new Rule 8(11) 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 8(11)</b>  <b>Minutes of General Body Meeting or the Extra Ordinary General Meeting</b></p> <ol style="list-style-type: none"> <li>1. The Zone shall maintain the minutes of the General Body Meetings or the Extra Ordinary General Meeting, in a register or in such electronic form or in such other mode or manner as deemed fit, kept specifically for that purpose.</li> <li>2. The minutes of any such General Body Meeting or the Extra Ordinary General Meeting shall be read, approved and adopted in the next Meeting of the Zone.</li> <li>3. The final minutes shall be sent to Head Office within one month from final approval of such minutes.</li> </ol>	<p>The proposed amendments are consequential with a view to maintain the minutes of the meetings in a methodical manner. Sub clause (3) is inserted to make it mandatory to send the final minutes to Head Office for record and information.</p>
<p><b>After the proposed amendments the newly inserted Rule 8(11) will read as follows:</b>  <b>8(11) Minutes of General Body Meeting or the Extra Ordinary General Meeting</b></p> <ol style="list-style-type: none"> <li>1. The Zone shall maintain the minutes of the General Body Meetings or the Extra Ordinary General Meeting, in a register or in such electronic form or in such other mode or manner as deemed fit, kept specifically for that purpose.</li> <li>2. The minutes of any such General Body Meeting or the Extra Ordinary General Meeting shall be read, approved and adopted in the next Meeting of the Zone.</li> <li>3. The final minutes shall be sent to Head Office within one month from final approval of such minutes.</li> </ol>	

**9. FINANCE AND ACCOUNTS**

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

There shall be established a Fund under the management and control of the Managing Committee into which shall be paid all the moneys received by the Managing Committee and out of which shall be met all the expenses and liabilities properly incurred by the Managing Committee. Lump sum subscription for membership received from the members shall forthwith be remitted to the head office of the Federation.

<b>Proposed Amendments to the Zonal office Functioning</b>	<b>Statement of objects and reasons to the proposed amendments</b>
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The words “Lump sum subscription” to be substituted by the words “The subscription”	<b>The amendment is proposed for correcting language</b>
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**After the proposed amendments the amended Rule 9(1) will read as follows:**

There shall be established a Fund under the management and control of the Managing Committee into which shall be paid all the moneys received by the Managing Committee and out of which shall be met all the expenses and liabilities properly incurred by the Managing Committee. The subscription for membership received from the members shall forthwith be remitted to the head office of the Federation.

**9(2) Existing reads as under .....**

The funds of the zone shall consist of the following :—

**9(2) (i) Existing reads as under .....**

Such percentage as may be decided by the National Executive Committee of the Membership Fees of all members excluding Life Members collected in the previous year by the Federation from the members falling under jurisdiction of the Zone which shall be made over to the Zone concerned by the Federation in four quarterly installments after receipt of such quarterly report as may be specified by Federation.

<b>Proposed Amendments to the Zonal office Functioning</b>	<b>Statement of objects and reasons to the proposed amendments</b>
No amendments are proposed	Not applicable

**9(2) (ii) Existing reads as under .....**

Such grant in aid as are from time-to-time paid by the Federation.

<b>Proposed Amendments to the Zonal office Functioning</b>	<b>Statement of objects and reasons to the proposed amendments</b>
No amendments are proposed	Not applicable

**9(2) (iii) Existing reads as under .....**

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

<b>Proposed Amendments to the Zonal office Functioning</b>	<b>Statement of objects and reasons to the proposed amendments</b>



No amendments are proposed	Not applicable
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**9(2) (iv) Existing reads as under .....**

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

<b>Proposed Amendments to the Zonal office Functioning</b>	<b>Statement of objects and reasons to the proposed amendments</b>
1. The word ‘Seminar’ will be substituted by ‘Seminar, refresher courses including residential refresher courses, conclaves, conferences, seminars, camps, boot-camps, workshops, study circle meetings etc.,’	1. The amendment is brought in to bring in clarity to cover all types of seminars / activities etc.
<b>After the proposed amendments the Rule 9 (2) (iv) will read as follows:</b> The surplus of the seminar, refresher courses including residential refresher courses, conclaves, conferences, seminars, camps, boot-camps, workshops, study circle meetings etc., that may be arranged under the Guidelines formulated by the National Executive Committee.	

**9(2) (v) Existing reads as under .....**

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

<b>Proposed Amendments to the Zonal office Functioning</b>	<b>Statement of objects and reasons to the proposed amendments</b>
The words “with the prior sanction of Federation” to be substituted by “with the prior sanction of President of the Federation”	<b>The amendment is proposed to add specific sanction by the President to bring transparency</b>

**After the proposed amendment the clause 9 (2) (v) will read as follows:**

Voluntary contribution and donation for any specific activities with the prior sanction of President of the Federation.

**9(3) Existing reads as under .....**

The funds of the Zone shall be kept in one of the schedule banks approved by the Federation in this behalf.

<b>Proposed Amendments to the Zonal office Functioning</b>	<b>Statement of objects and reasons to the proposed amendments</b>
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No amendments are proposed	Not applicable
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**9(4) Existing reads as under .....**

The Managing Committee shall not borrow any funds, without the prior sanction of the Federation.

<b>Proposed Amendments to the Zonal office Functioning</b>	<b>Statement of objects and reasons to the proposed amendments</b>
No amendments are proposed	Not applicable

**9(5) Existing reads as under .....**

The Managing Committee may invest any money for the time being standing to the credit of the funds, in any Government Securities or in any other securities approved by the Federation.

<b>Proposed Amendments to the Zonal office Functioning</b>	<b>Statement of objects and reasons to the proposed amendments</b>
No amendments are proposed	Not applicable

**9(6) (i) Existing reads as under .....**

The Annual Accounts of the Zone shall be subject to audit by a Chartered Accountant, appointed in the Annual General Meeting.

<b>Proposed Amendments to the Zonal office Functioning</b>	<b>Statement of objects and reasons to the proposed amendments</b>
No amendments are proposed	Not applicable

**9(6) (ii) Existing reads as under .....**

The accounting year of the Zone will be from 1st April to 31st March.

<b>Proposed Amendments to the Zonal office Functioning</b>	<b>Statement of objects and reasons to the proposed amendments</b>
No amendments are proposed	Not applicable

**9(6) (iii) Existing reads as under .....**

The copy of the audit report, audited accounts along with such books, original receipts, and expenses vouchers as may be required by the Hon. Treasurer shall be sent to the Hon. Treasurer within \*”three”

months from the close of the year, for centralised preservation and its production before any authority appointed under any Central or State enactment.

\* Substituted for 'four' as 1st October, 2005

<b>Proposed Amendments to the Zonal office Functioning</b>	<b>Statement of objects and reasons to the proposed amendments</b>
No amendments are proposed	Not applicable

**9(6) Existing reads as under .....**

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

<b>Proposed Amendments to the Zonal office Functioning</b>	<b>Statement of objects and reasons to the proposed amendments</b>
No amendments are proposed	Not applicable

**9(7) Existing reads as under .....**

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

<b>Proposed Amendments to the Zonal office Functioning</b>	<b>Statement of objects and reasons to the proposed amendments</b>
No amendments are proposed	Not applicable

**9(8) Existing reads as under .....**

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

<b>Proposed Amendments to the Zonal office Functioning</b>	<b>Statement of objects and reasons to the proposed amendments</b>
No amendments are proposed	Not applicable

Clause 9 **PROPERTY ASSETS ETC.** to be renumbered as Clause 9A because of same number appearing twice.

**9A. PROPERTY ASSETS ETC.**

Existing reads as under .....

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

<b>Proposed Amendments to the Zonal office Functioning</b>	<b>Statement of objects and reasons to the proposed amendments</b>
No amendments are proposed	Not applicable

## **10. UNIFORMITY OF LETTERHEADS**

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

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

<b>Proposed Amendments to the Zonal office Functioning</b>	<b>Statement of objects and reasons to the proposed amendments</b>
No amendments are proposed	Not applicable

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

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

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

<b>Proposed Amendments to the Zonal office Functioning</b>	<b>Statement of objects and reasons to the proposed amendments</b>
No amendments are proposed	Not applicable

## **12. DISSOLUTION**

**12(1) Existing clause reads as under .....**

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

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

<b>Proposed Amendments to the Zonal office Functioning</b>	<b>Statement of objects and reasons to the proposed amendments</b>
<p>The words “giving a 60 days notice” to be substituted by “giving a 30 days notice”</p> <p>In proviso, the word ‘zone” will be substituted by the word “Zone”.</p>	<p>The existing period od 60 days needs to be reduced to 30 days for effective action.</p> <p>It is necessary for grammatical correction</p>

After amendment Clause 12(1) will read as under:

The Federation may dissolve any or all the Zones at any time after giving a 30 days notice in this behalf containing the grounds of dissolution.

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

**12(2) Existing reads as under .....**

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

<b>Proposed Amendments to the Zonal office Functioning</b>	<b>Statement of objects and reasons to the proposed amendments</b>
No amendments are proposed	Not applicable

**12(3) Existing is as under .....**

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

<b>Proposed Amendments to the Zonal office Functioning</b>	<b>Statement of objects and reasons to the proposed amendments</b>
No amendments are proposed	Not applicable

**GUIDELINES FOR  
ORGANISING THE SEMINARS, REFRESHER COURSES INCLUDING RESIDENTIAL  
REFRESHER COURSES, CAMPS, BOOT-CAMPS, WORKSHOPS, STUDY CIRCLE MEETINGS  
ETC.**

**Heading to be modified as GUIDELINES FOR  
ORGANISING THE SEMINARS, REFRESHER COURSES INCLUDING RESIDENTIAL  
REFRESHER COURSES, CAMPS, BOOT-CAMPS, WORKSHOPS, STUDY CIRCLE MEETINGS  
ETC. in place of “GUIDELINES FOR  
ORGANISING THE SEMINARS”**

**1 Existing reads as under .....**

One of the objects, with which the Federation has been formed is to spread the movement of the Federation to new areas and expand the numbers of affiliated associations and individuals, make effective representations and update the knowledge of the members of the Federation at large by organising and arranging the seminars and the National Executive Committee meetings at different places. The endeavour of organising the seminars should be to work not as competing the local existing bar associations but as complementing their efforts for a better tax administration as also to establish a direct rapport with the individuals practising in the region concerned.

<b>Proposed Amendments to the Organising the Seminars</b>	<b>Statement of objects and reasons to the proposed amendments</b>
No amendments are proposed	Not applicable

**2 Existing reads as under .....**

The seminar/conference should be organised with a view to create a better healthy and friendly atmosphere amongst the professionals practising on the direct and indirect taxes so as to inculcate a sense of belonging to one family.

<b>Proposed Amendments to the Organising the Seminars</b>	<b>Statement of objects and reasons to the proposed amendments</b>
1. The words ‘seminar / conference’ shall be substituted by ‘Seminar, refresher courses including residential refresher courses, camps, boot-camps, workshops, study circle meetings etc.,’ 2. The words “on the direct and indirect taxes” to be substituted by the words “on the direct and indirect	1. The amendment is brought in to bring in clarity to cover all types of seminars / activities. 2. The amendment is brought in to widen the scope of activities.

taxes, and allied laws including RERA, PMLA, Prohibition of Benami Transactions (PBT)”	
<b>After the proposed amendments the new Rule 2 will read as follows:</b>	
The Seminar, refresher courses including residential refresher courses, camps, boot-camps, workshops, study circle meetings etc., should be organised with a view to create a better healthy and friendly atmosphere amongst the professionals practising on the direct and indirect taxes and allied laws including RERA, PMLA, Prohibition of Benami Transactions (PBT) so as to inculcate a sense of belonging to one family	

**3 Existing clause reads as at .....**

The time table of inaugural session, technical sessions, brains trust and valedictory session with Budget, be finalised at least three months in advance.

<b>Proposed Amendments to the Organising the Seminars</b>	<b>Statement of objects and reasons to the proposed amendments</b>
No amendments are proposed	Not applicable

**4 Existing reads as under .....**

Subjects and faculty members for the seminar/ conference be finalised at least 2½ months in advance and written confirmation from each faculty member be obtained. Complete programme so finalised with the budget shall be forwarded to the President/Secretary General at least two months in advance.

<b>Proposed Amendments to the Organising the Seminars</b>	<b>Statement of objects and reasons to the proposed amendments</b>
<ol style="list-style-type: none"> <li>1. The words ‘seminar / conference’ shall be substituted by ‘seminar, refresher courses including residential refresher courses, camps, boot-camps, workshops, study circle meetings etc.,’</li> <li>2. The words “at least 2½ months” to be substituted by “at least 1½ months”</li> <li>3. The words “at least two months in advance” shall be substituted by “at least one month in advance” .</li> </ol>	<ol style="list-style-type: none"> <li>1. The amendment is brought in to bring in clarity to cover all types of seminars / activities.</li> <li>2. The period is proposed to be made realistic.</li> <li>3. The period is proposed to be made realistic.</li> </ol>

**After the proposed amendments the new Rule 4 will read as follows:**

Subjects and faculty members for the seminar, refresher courses including residential refresher courses, camps, boot-camps, workshops, study circle meetings etc., be finalised at least 1½ months in advance and written confirmation from each faculty member be obtained. Complete programme so finalised with the budget shall be forwarded to the President/Secretary General at least one month in advance.

**5 Existing reads as under .....**

The organisers will circulate the programme amongst the members of the Zone as also the members of the National Executive Committee and Zonal Managing Committee of the Federation. Due publicity about the programme will also be made through professional magazines and circulars.

<b>Proposed Amendments to the Organising the Seminars</b>	<b>Statement of objects and reasons to the proposed amendments</b>
The words “magazines and circulars” to be substituted by “magazines, circulars and social & electronic media”	This amendment is for wider coverage of the programme of Seminar and other activities

**After the proposed amendments the new Rule 5 will read as follows:**

The organisers will circulate the programme amongst the members of the Zone as also the members of the National Executive Committee and Zonal Managing Committee of the Federation. Due publicity about the programme will also be made through professional magazines circulars and social & electronic media.

**6 Existing reads as under .....**

The organisers will ensure the preparation of banners covering names of all the organising associations including that of the Federation.

<b>Proposed Amendments to the Organising the Seminars</b>	<b>Statement of objects and reasons to the proposed amendments</b>
No amendments are proposed	Not applicable

**7 Existing reads as under .....**

In case the organisers desire to have a session of Brains Trust meeting, the queries to be replied by each Trustee shall be circulated in advance duly allotted amongst the Trustees.



<b>Proposed Amendments to the Organising the Seminars</b>	<b>Statement of objects and reasons to the proposed amendments</b>
No amendments are proposed	Not applicable

### 8 Existing reads as under .....

In case the organisers desire to host the National Executive Committee Meeting to coincide with the seminar, conference etc. the duration of the seminar should be of two days and they must ensure the attendance of at least 300 participants.

<b>Proposed Amendments to the Organising the Seminars</b>	<b>Statement of objects and reasons to the proposed amendments</b>
<p>1. The words ‘seminar / conference’ shall be substituted by ‘seminar, refresher courses including residential refresher courses, camps, boot-camps, workshops, study circle meetings etc.,</p> <p>2. First Proviso shall always be deemed to be inserted which reads as follows: Provided considering the area where the seminar, refresher courses including residential refresher courses, camps, boot-camps, workshops, study circle meetings etc. is hosted, the President may relax the requirement relating to attendance of 300 participants to such number of participants, but not less than 75 participants to promote the objects of the Federation and encourage the enrolment of members to the Federation.</p>	<p>1. The amendment is brought in to bring in clarity to cover all types of seminars / activities.</p> <p>2. This amendment is proposed so as to encourage the expansion and reach of the Federation even to the remote areas</p>

**After the proposed amendments the new Rule 8 will read as follows:**

In case the organisers desire to host the National Executive Committee Meeting to coincide with the seminar, refresher courses including residential refresher courses, camps, boot-camps, workshops, study circle meetings etc. the duration of such event should be of two days and they must ensure the attendance of at least 300 participants.

Provided considering the area where the seminar, refresher courses including residential refresher courses, camps, boot-camps, workshops, study circle meetings etc. is hosted, the President may relax the requirement relating to attendance of 300 participants to such number of participants, but not less

than 75 participants to promote the objects of the Federation and encourage the enrolment of members to the Federation.

### 9 Existing reads as under .....

In order to attract better participation as well as better contribution from the faculty members of the Federation of repute it is also advisable to arrange seminar of a duration of more than one day.

<b>Proposed Amendments to the Organising the Seminars</b>	<b>Statement of objects and reasons to the proposed amendments</b>
<p>1. The above Rule shall stand substituted by the following Rule:</p> <p>In order to encourage large scale participation as well as better contribution from reputed faculty members of the Federation, it is advisable to organise seminar, refresher courses including residential refresher courses, camps, boot-camps, workshops, study circle meetings etc., of a duration of more than one day.</p>	<p>1. This amendment is proposed to bring in clarity to the language employed in respect of the nature of meetings.</p>
<p><b>After the proposed amendments the new Rule 9 will read as follows:</b></p> <p>In order to encourage large scale participation as well as better contribution from reputed faculty members of the Federation, it is advisable to organise seminar, refresher courses including residential refresher courses, camps, boot-camps, workshops, study circle meetings etc., of a duration of more than one day.</p>	

### 10 Existing reads as under .....

The seminar should be planned in such a manner that it would lead to sizeable surplus for the better future of the organising bar associations as well as the zonal office concerned.

<b>Proposed Amendments to the Organising the Seminars</b>	<b>Statement of objects and reasons to the proposed amendments</b>
<p>1. The words 'seminar' shall be substituted by 'seminar, refresher courses including residential refresher courses, camps, boot-camps, workshops, study circle meetings etc.</p>	<p>1. The amendment is brought in to bring in clarity to cover all types of seminars / activities.</p> <p>2. The amendment is proposed to bring clarity in spelling</p>

2. The word ‘zonal office’ to be substituted by ‘Zonal Office’	
<p><b>After the proposed amendments the new Rule 10 will read as follows:</b></p> <p>The seminar, refresher courses including residential refresher courses, camps, boot-camps, workshops, study circle meetings etc., should be planned in such a manner that it would lead to sizeable surplus for the better future of the organising bar associations as well as the Zonal Office concerned.</p>	

**11 Existing reads as under .....**

The Federation in no case will share the deficit but would share the surplus of the seminar equally resulting out of holding of the seminar. In suitable cases share of the Federation can be varied by the Chairman of the zone concerned with active consultation and concurrence of the President.

<b>Proposed Amendments to the Organising the Seminars</b>	<b>Statement of objects and reasons to the proposed amendments</b>
<ol style="list-style-type: none"> <li>1. The words ‘seminar’ shall be substituted by ‘seminar, refresher courses including residential refresher courses, camps, boot-camps, workshops, study circle meetings etc.,</li> <li>2. For the word “Chairman” wherever appears the words “Chairman / Chairperson shall stand substituted;</li> <li>3. Th phrase “resulting out of holding of the seminar” shall stand deleted.</li> </ol>	<ol style="list-style-type: none"> <li>1. The amendment is brought in to bring in clarity to cover all types of seminars / activities.</li> <li>2. The change is necessitated to bring in gender neutrality;</li> <li>3. The deletion is proposed to bring in clarity to the amendments;</li> </ol>
<p><b>After the proposed amendments the new Rule 11 will read as follows:</b></p> <p>The Federation in no case will share the deficit but would share the surplus of the seminar, refresher courses including residential refresher courses, camps, boot-camps, workshops, study circle meetings etc., equally. In suitable cases, share of the Federation can be varied by the Chairman / Chairperson of the Zone concerned with active consultation and concurrence of the President.</p>	

**12 Existing reads as under .....**

The faculty members from the National Executive Committee of the Federation would endeavour to help the organisers. While agreeing to give their helping hand it is recommended that wherever viable the faculty members should be received and looked after by the organisers in the best possible manner.

<b>Proposed Amendments to the Organising the Seminars</b>	<b>Statement of objects and reasons to the proposed amendments</b>
No amendments are proposed	Not applicable

### 13 Existing reads as under .....

The funds required for organising the seminar can be by way of delegate fees, sponsorship of lunch/dinner/kits/study papers etc. to be managed and arranged from within the zone. Funds can also be raised by publication of any book on any topical subject of direct or indirect taxes under the banner of the Federation. In case any individual member desires to have his own publication to be released at any of the session of the seminar, prior permission in that regard will have to be obtained in writing from the President of the Federation.

<b>Proposed Amendments to the Organising the Seminars</b>	<b>Statement of objects and reasons to the proposed amendments</b>
<p><b>1. The above Rule shall stand substituted as follows:</b></p> <p>The funds required for organising the seminar, refresher courses including residential refresher courses, camps, boot-camps, workshops, study circle meetings etc., can be collected by way of delegate fees, donations, advertisements, sponsorship of lunch/dinner/ mementoes /kits/study papers etc. to be managed and arranged from within the Zone. Funds can also be raised by publication of any book on any topical subject of direct or indirect taxes under the banner of the Federation. In case, any individual member desires to have his own publication to be released at any of the session, prior permission in that regard will have to be obtained in writing from the President of the Federation.</p>	<p>1. This amendment is proposed to bring in more clarity to the Rule</p>
<p><b>After the proposed amendments the new Rule 13 will read as follows:</b></p> <p>The funds required for organising the seminar, refresher courses including residential refresher courses, camps, boot-camps, workshops, study circle meetings etc., can be collected by way of delegate fees, donations, advertisements, sponsorship of lunch/dinner/ mementoes /kits/study</p>	

papers etc. to be managed and arranged from within the Zone. Funds can also be raised by publication of any book on any topical subject of direct or indirect taxes under the banner of the Federation. In case, any individual member desires to have his own publication to be released at any of the session, prior permission in that regard will have to be obtained in writing from the President of the Federation.

**14 Existing reads as under .....**

The surplus received by the zonal office as a result of organising the seminar would form part of the funds of the zonal office and no remittance of any portion thereof is required to be made to the common general funds of the Federation maintained by the head office.

<b>Proposed Amendments to the Organising the Seminars</b>	<b>Statement of objects and reasons to the proposed amendments</b>
<ol style="list-style-type: none"> <li>1. The words ‘seminar ’ shall be substituted by ‘seminar, refresher courses including residential refresher courses, camps, boot-camps, workshops, study circle meetings etc.,’</li> <li>2. After the words ‘head office’ the punctuation and words ‘, except Rs. 100/- per delegate attending such seminar etc’ shall be inserted</li> </ol>	<ol style="list-style-type: none"> <li>1. The amendment is brought in to bring in clarity to cover all types of seminars / activities.</li> </ol>
<p><b>After the proposed amendments the new Rule 14 will read as follows:</b></p> <p>The surplus received by the Zonal Office as a result of organising the seminar/s, refresher courses including residential refresher courses, camps, boot-camps, workshops, study circle meetings etc., would form part of the funds of the Zonal Office and no remittance of any portion thereof is required to be made to the common general funds of the Federation maintained by the Head Office, except Rs. 100/- per delegate attending such seminar etc.</p>	

**15 Existing reads as under .....**

The aforesaid fund left by the Federation with the Zonal Office is required to be spent for the furtherance of the objects of the Federation and expanding the activities of the Federation.

<b>Proposed Amendments to the Organising the Seminars</b>	<b>Statement of objects and reasons to the proposed amendments</b>
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The words “fund left by the Federation with the Zonal Office” proposed to be substituted by the words “fund with the Zonal Office”	The amendment is proposed to bring clarity
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**After the proposed amendments the new Rule 15 will read as follows:**

The aforesaid fund with the Zonal Office is required to be spent for the furtherance of the objects of the Federation and expanding the activities of the Federation.

**16 Existing clause reads as at .....**

It would be the duty of the organisers to finalise the accounts of the seminar at the quickest possible time but not later than one and a half months thereafter and forward a duly audited accounts to the zonal office along with the share of surplus.

<b>Proposed Amendments to the Organising the Seminars</b>	<b>Statement of objects and reasons to the proposed amendments</b>
1. The words ‘seminar / conference’ shall be substituted by ‘seminar, refresher courses including residential refresher courses, camps, boot-camps, workshops, study circle meetings etc.,’	1. The amendment is brought in to bring in clarity to cover all types of seminars / activities.
2. The word “quickest” to be substituted by the word “earliest”	2. The amendment is proposed due to language correction

**After the proposed amendments the new Rule 16 will read as follows:**

It would be the duty of the organisers to finalise the accounts of the seminar / conference’ shall be substituted by ‘seminar, refresher courses including residential refresher courses, camps, boot-camps, workshops, study circle meetings etc., at the earliest possible time but not later than one and a half months thereafter and forward a duly audited accounts to the Zonal Office along with the share of surplus.

**17 Existing reads as under .....**

In case new members are enrolled at the venue of the seminar/conference, the amount so collected should be separately remitted with the statement of the members enrolled without being mixed up or amalgamated with the accounts of the seminar.

<b>Proposed Amendments to the Organising the Seminars</b>	<b>Statement of objects and reasons to the proposed amendments</b>
1. The words ‘seminar / conference’ shall be substituted by ‘seminar, refresher courses including	1. The amendment is brought in to bring in clarity to cover all types of seminars / activities.

residential refresher courses, camps, boot-camps, workshops, study circle meetings etc.,’	
<b>After the proposed amendments the new Rule 17 will read as follows:</b>	
In case new members are enrolled at the venue of the seminar, refresher courses including residential refresher courses, camps, boot-camps, workshops, study circle meetings etc., the amount so collected should be separately remitted with the statement of the members enrolled without being mixed up or amalgamated with the accounts of the seminar.	

**18 Existing reads as under .....**

In case the organisers desire a presence of large number of National Executive Committee members of the Federation and in case they so desire they can also sponsor National Executive Committee meeting coinciding with the dates for the seminar. Such a step would be always beneficial, welcomed and publicly recognised by the Federation.

<b>Proposed Amendments to the Organising the Seminars</b>	<b>Statement of objects and reasons to the proposed amendments</b>
1. The words ‘seminar’ shall be substituted by ‘seminar, refresher courses including residential refresher courses, camps, boot-camps, workshops, study circle meetings etc.,’	1. The amendment is brought in to bring in clarity to cover all types of seminars / activities.

<b>After the proposed amendments the new Rule 17 will read as follows:</b>	
In case, the organisers desire the presence of large number of National Executive Committee members of the Federation and if they so desire, they can also sponsor the National Executive Committee meeting coinciding with the dates for the seminar, refresher courses including residential refresher courses, camps, boot-camps, workshops, study circle meetings etc., Such a step would be always beneficial, welcomed and publicly recognised by the Federation.	

**ALL INDIA FEDERATION OF TAX PRACTITIONERS  
GUIDELINES FOR  
ORGANISING THE NATIONAL  
CONVENTION/ CONFERENCE**

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

As per the amended rules of the Federation, a National Convention has to be organised in the Zone from where the Deputy President is the member of the National Executive Committee. Such National Convention/s are to be arranged at the interval of at least every two years so as to coincide with the election of the new National Executive Committee. Barring such biannual convention, any Zone may also consider to organise a National Conference on a grand scale with the object of having larger participation. The Zonal Office singularly, or with the help of other local association/s member/s may proceed in that direction following the guidelines framed for organising the seminar. In addition to those guidelines, the following guidelines are hereby framed for the purpose of organising the National Convention and Conferences.

**The introductory above para to be substituted as under:**

As per the amended rules of the Federation, a National Convention has to be organised in the Zone from where the Deputy President is the member of the National Executive Committee. Such National Convention/s are to be organised so as to coincide with the election of the new National Executive Committee. Barring such biannual Convention/s, any Zone may also consider to organise a National Conference on a grand scale with the object of having larger participation. The Zonal Office singularly, or with the help of other local association/s member/s may proceed in that direction following the guidelines framed for organising the seminars, refresher courses including residential refresher courses, camps, boot-camps, workshops, study circle meetings etc. In addition to those guidelines, the following guidelines are hereby framed for the purpose of organising the National Convention/s and Conferences.

**1 Existing reads as under .....**

The organising Zonal Office in consultation with the Office Bearers of the Federation shall plan the holding of the National Conventions/Conferences very much in advance in such a manner that those hailing from all parts of the country can plan their programme at least before three months.

<b>Proposed amendments to the guidelines for organising the national convention/ conference</b>	<b>Statement of objects and reasons to the proposed amendments</b>
No amendments are proposed	Not applicable

**2 Existing reads as under .....**

The banner for the event shall suitably be prepared. In that connection it should be ensured that the name of the Federation appears first.



<b>Proposed amendments to the guidelines for organising the national convention/ conference</b>	<b>Statement of objects and reasons to the proposed amendments</b>
No amendments are proposed	Not applicable

### 3 Existing reads as under .....

The organising institution should be the Federation wherein the other association members may join.

<b>Proposed amendments to the guidelines for organising the national convention/ conference</b>	<b>Statement of objects and reasons to the proposed amendments</b>
No amendments are proposed	Not applicable

### 4 Existing reads as under .....

It shall be the part and parcel of the obligations of the organising Zonal Office to host the National Executive Committee meeting and also other incidental meetings of the Sub-Committees and/ or a Special General Meeting whenever convened by the Secretary General, wherein the travel and stay expenses of head office personnel (one) required to attend in connection with arranging National Executive Committee Meeting shall be borne by the organising Zonal Office.

<b>Proposed amendments to the guidelines for organising the national convention/ conference</b>	<b>Statement of objects and reasons to the proposed amendments</b>
No amendments are proposed	Not applicable

### 5 Existing reads as under .....

All the faculty members shall be afforded with the hospitality of the accommodation and they shall be looked after appropriately from the moment of their arrival to their departure.

<b>Proposed amendments to the guidelines for organising the national convention/ conference</b>	<b>Statement of objects and reasons to the proposed amendments</b>
No amendments are proposed	Not applicable

### 6 Existing reads as under .....

The duration of the convention/conference should be of at least three days and the organiser should ensure the attendance of at least 500 participants.

<b>Proposed amendments to the guidelines for organising the national convention/ conference</b>	<b>Statement of objects and reasons to the proposed amendments</b>
The words “at least three days and the organiser should ensure the attendance of at least 500 participants” are proposed to be substituted by the words “at least two days and the organiser should ensure the attendance of at least 400 participants” .	The amendment is proposed to make the clause more realistic.

**After amendment the clause will read as follows:**

The duration of the convention/conference should be of at least two days and the organiser should ensure the attendance of at least 400 participants.

**7 Existing reads as under .....**

The delegate fees that may be fixed for the participants should be kept to the minimum possible amount so as to have a larger participation.

<b>Proposed amendments to the guidelines for organising the national convention/ conference</b>	<b>Statement of objects and reasons to the proposed amendments</b>
Addition is proposed to be made as follows: For voting for election of members of National Executive Committee, registration of members as delegate in National Convention is compulsory.	The amendment is proposed to avoid fake voting and ensure discipline in voting so that only registered delegates are permitted to vote for National Executive Committee election. It will also help in augmenting funds for convention.

**After amendment the clause will read as follows:**

The delegate fees that may be fixed for the participants should be kept to the minimum possible amount so as to have a larger participation. For voting for election of members of National Executive Committee, registration of members as delegate in National Convention is compulsory.

**8 Existing clause reads as under .....**

The funds required for organising the convention/ conference can be by way of delegate fees, sponsorship of lunch/dinner/kits/study papers etc.to be managed and arranged from within the zone. Funds can also be raised by publication of any book on any topical subject of direct or indirect taxes under the banner of the Federation. In case any individual member desires to have his own publication to be released at any of the session of the conference/convention prior permission in writing will have to be obtained from the President of the Federation.

<b>Proposed amendments to the guidelines for organising the national convention/ conference</b>	<b>Statement of objects and reasons to the proposed amendments</b>
<b>1. The above Rule shall stand substituted as follows:</b>	1. This amendment is proposed to bring in more clarity to the Rule

The funds required for organising the seminar, refresher courses including residential refresher courses, camps, boot-camps, workshops, study circle meetings etc., can be collected by way of delegate fees, donations, advertisements, sponsorship of lunch/dinner/ mementoes /kits/study papers etc. to be managed and arranged from within the Zone. Funds can also be raised by publication of any book on any topical subject of direct or indirect taxes **or GST or Allied Laws** under the banner of the Federation. In case, any individual member desires to have his own publication to be released at any of the session, prior permission in that regard will have to be obtained in writing from the President of the Federation.

**After the proposed amendments the new Rule 8 will read as follows:**

The funds required for organising the seminar, refresher courses including residential refresher courses, camps, boot-camps, workshops, study circle meetings etc., can be collected by way of delegate fees, donations, advertisements, sponsorship of lunch/dinner/ mementoes /kits/study papers etc. to be managed and arranged from within the Zone. Funds can also be raised by publication of any book on any topical subject of direct or indirect taxes or GST or Allied Laws under the banner of the Federation. In case, any individual member desires to have his own publication to be released at any of the session, prior permission in that regard will have to be obtained in writing from the President of the Federation.

**ALL INDIA FEDERATION OF TAX  
PRACTITIONERS AWARD RULES**  
*(As approved in National Executive Committee Meeting  
held on 6th April, 2019 at Ranchi)*

**Rule:1 –Existing Rules reads as under .....**

These Rules may be called the All India Federation of Tax Practitioners Award Rules.

<b>Proposed amendments to the Rule</b>	<b>Statement of objects and reasons to the proposed amendments</b>
No amendments are proposed	Not applicable

**Rule:2- Existing Rule reads as under .....**

These Rules are in supersession to the Guidelines for Awards of All India Federation of Tax Practitioners, inserted on 25-12-2013.

<b>Proposed amendments to the Rule</b>	<b>Statement of objects and reasons to the proposed amendments</b>
No amendments are proposed	Not applicable

**Rule:3-- Existing Rules as on at .....**

The following awards shall be given at the National Convention of All India Federation of Tax Practitioners—

- 1) AIFTP BEST CONFERENCE AWARD
- 2) AIFTP BEST SEMINAR AWARD
- 3) AIFTP BEST ZONE CHAIRMAN AWARD
- 4) AIFTP MAXIMUM PARTICIPATION AWARD
- 5) AIFTP BEST ZONE VICE-CHAIRMAN AWARD
- 6) AIFTP OUTSTANDING CONTRIBUTION TO THE DEVELOPMENT OF TAX PROFESSION AWARD
- 7) AIFTP BEST UPCOMNG SPEAKER AWARD
- 8) AIFTP BEST ZONE AWARD
- 9) AIFTP MEMBERSHIP DEVELOPMENT AWARD
- 10) AIFTP MAXIMUM PARTICIPATION IN THE CONFERENCE AWARD
- 11) AIFTP BEST SOUVENIR AWARD
- 12) AIFTP BEST ARTICLE IN AIFTP JOURNAL AWARD
- 13) AIFTP BEST ARTICLE IN SOUVENIR AWARD
- 14) AIFTP MAN OF THE YEAR AWARD

15) AIFTP AWARD TO CHARTERED ACCOUNTANT HAVING MORE THAN 50 YEARS OF PRACTICE

16) AIFTP AWARD TO THE TAX PRACTITIONER HAVING MORE THAN 50 YEARS PRACTICE

17) AIFTP AWARD TO AN ADVOCATE HAVIN MORE THAN 50 YEARS OF PRACTICE

<b>Proposed amendments to the Rule</b>	<b>Statement of objects and reasons to the proposed amendments</b>
No amendments are proposed	Not applicable

#### **SELECTION**

**Rule:4- Existing Rule reads as under .....**

The awards shall be given strictly on the basis of merit by a Awards Selection Committee duly constituted by the National Executive Committee. The decision of the Awards Selection Committee shall be final and the same shall not be questioned or challenged on any ground.

<b>Proposed amendments to the Rule</b>	<b>Statement of objects and reasons to the proposed amendments</b>
No amendments are proposed	Not applicable

#### **AWARDS SELECTION COMMITTEE**

**Rule:5- Existing Rule reads as under .....**

An Awards Selection Committee shall be constituted by the National Executive Committee of the Federation which shall consist of the following —

- a. Chairman / Chairperson
- b. Convenor
- c. Member
- d. Member
- e. Member
- f. President of the Federation (Ex-officio)
- g. Secretary General of the Federation (Ex-officio)

<b>Proposed amendments to the Rule</b>	<b>Statement of objects and reasons to the proposed amendments</b>
No amendments are proposed	Not applicable

## TENURE OF THE COMMITTEE

### Rule:6- Existing Rule reads as under .....

The tenure of the Committee shall co-terminus with that of the National President and other Office Bearers of the Federation.

<b>Proposed amendments to the Rule</b>	<b>Statement of objects and reasons to the proposed amendments</b>
No amendments are proposed	Not applicable

### Rule:7- Existing Rule reads as under .....

It shall be open to the Convenor to circulate to the members the relevant papers for consideration and decision of the Awards Selection Committee, if it is not feasible to convene a meeting.

<b>Proposed amendments to the Rule</b>	<b>Statement of objects and reasons to the proposed amendments</b>
No amendments are proposed	Not applicable

## PROCEDURE

### Rule:8- Existing Rule reads as under .....

The nomination for the awards shall be sent to the Convenor of the Awards Selection Committee or the Secretary General of AIFTP with all annexures thereof in support thereof in the format prescribed in the Annexure to the Rules.

<b>Proposed amendments to the Rule</b>	<b>Statement of objects and reasons to the proposed amendments</b>
No amendments are proposed	Not applicable

### Rule:9- Existing Rule reads as under .....

The nomination forms along with papers and documents shall be submitted in six (6) copies.

<b>Proposed amendments to the Rule</b>	<b>Statement of objects and reasons to the proposed amendments</b>
No amendments are proposed	Not applicable

### Rule:10- Existing Rules as at .....

The award shall be for a period from 1st January to 15th November for the year.

<b>Proposed amendments to the Rule</b>	<b>Statement of objects and reasons to the proposed amendments</b>
No amendments are proposed	Not applicable

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

The bidding Zone/Office/Person shall be required to fill up the fact sheet with all the details and supporting papers and documents and the same may be emailed to the Convenor and/or Secretary General. However, six (6) hard copies of the same shall have to be sent by courier to the Convenor of the Committee and/or the Secretary General of AIFT so as to reach before 15th of November of the year.

<b>Proposed amendments to the Rule</b>	<b>Statement of objects and reasons to the proposed amendments</b>
No amendments are proposed	Not applicable

**Rule: 12- Existing Rules as at .....**

The nomination for every award shall have to be sent separately in the fact sheet.

<b>Proposed amendments to the Rule</b>	<b>Statement of objects and reasons to the proposed amendments</b>
No amendments are proposed	Not applicable

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

The Selection Committee while evaluating the nominations, shall be at liberty to frame its own procedure for selection as well as make its own enquiries from different sources.

<b>Proposed amendments to the Rule</b>	<b>Statement of objects and reasons to the proposed amendments</b>
<p>1. After the above Rule the following proviso shall stand inserted:</p> <p>Provided however, that the Award Selection Committee shall endeavour to assess each nominee / nomination to the extent possible or applicable depending on the nature of award, based on the criteria / weightage specified for each award.</p>	<p><b>The proviso is proposed to be inserted for clarity on awards</b></p>
<p><b>After the proposed amendments the new Rule will read as follows:</b></p>	

The Selection Committee while evaluating the nominations, shall be at liberty to frame its own procedure for selection as well as make its own enquiries from different sources

Provided however, that the Award Selection Committee shall endeavour to assess each nominee / nomination to the extent possible or applicable depending on the nature of award, based on the criteria / weightage specified for each award.

**NON-ELIGIBILITY FOR NOMINATION**

**Rule: 14- Existing Rules as at .....**

The National President and Secretary General and the members of the Awards Selection Committee including its Chairman / Chairperson and Convenor shall not be eligible for any of the awards of the All India Federation of Tax Practitioners.

<b>Proposed amendments to the Rule</b>	<b>Statement of objects and reasons to the proposed amendments</b>
No amendments are proposed	Not applicable

**AMENDMENT ETC. OF THE RULES**

**Rule: 15- Existing Rules as at .....**

The National Executive Committee shall have the right to make amendments/alterations/deletions of the Rules, whenever it is felt necessary.

<b>Proposed amendments to the Rule</b>	<b>Statement of objects and reasons to the proposed amendments</b>
No amendments are proposed	Not applicable

**Rule: 16- Existing Rules as at .....**

On the coming into force of the All India Federation of Tax Practitioners Award Rules, the Guidelines for the Ranka Best Tax Seminar Running Trophy and Award Rules shall stand repealed.

<b>Proposed amendments to the Rule</b>	<b>Statement of objects and reasons to the proposed amendments</b>
No amendments are proposed	Not applicable



**ALL INDIA FEDERATION OF TAX  
PRACTITIONERS DISCIPLINARY  
RULES**

*(As approved in National Executive Committee Meeting  
held on 6th April, 2019 at Ranchi)*

These rules shall be called **ALL INDIA FEDERATION OF TAX PRACTITIONERS DISCIPLINARY RULES**.

**OBJECT Existing is as under .....**

The ALL INDIA FEDERATION OF TAX PRACTITIONERS DISCIPLINARY RULES have been framed for taking appropriate action for violation of the standards of professional conduct and etiquette for members of the Federation as adopted by the AIFTP and for non-compliance with the practice standards as well as against any act of the members derogatory to or not keeping with the aims and object of the Federation or in violation of the Rules and Regulations or bye laws of the Federation as well as against actions and statements of the members which are defamatory against any other member or office bearer, which may adversely affect the name and fame and unity of the Federation.

<b>Proposed amendments to the Object</b>	<b>Statement of objects and reasons to the proposed amendments</b>
In last line the words “name and fame and unity of the Federation” proposed to be substituted “name or fame, or unity, or goodwill or reputation of the Federation”	<b>1.The use of “and” between each word makes it mandatory to have violation of all of them for disciplinary action whereas removal of the word and between the words “and” substituting the same with “or” any one of the default will be sufficient to initiate disciplinary action against the erring member or members.</b> <b>2. The scope of the object has been widened.</b>

**After proposed amendment the Object will read as under:**

The ALL INDIA FEDERATION OF TAX PRACTITIONERS DISCIPLINARY RULES have been framed for taking appropriate action for violation of the standards of professional conduct and etiquette for members of the Federation as adopted by the AIFTP and for non-compliance with the practice standards as well as against any act of the members derogatory to or not keeping with the aims and object of the Federation or in violation

of the Rules and Regulations or bye laws of the Federation as well as against actions and statements of the members which are defamatory against any other member or office bearer, which may adversely affect the name or fame, or unity, or goodwill or reputation of the Federation.

**MISCONDUCT BY A MEMBER INDIVIDUALLY OR IN CONCERT WITH OTHER MEMBER OR INDIVIDUALS**

The following acts omission and/or commission shall constitute the grounds of indiscipline—

**Rule i -Existing Rule reads as under .....**

Any wilful act and/or commission and/or omission which violates the standard of professional conduct and ethics as framed by the Federation for the members of the Federation or by Bar Council of India, Institute of Chartered Accountants or their local centres/or any other body as may be applicable to the concerned member.

<b>Proposed amendments to the Rule</b>	<b>Statement of objects and reasons to the proposed amendments</b>
No amendment is proposed	Not applicable

**Rule ii -Existing Rule reads as under .....**

Any wilful act, omission and/or commission that fails to comply with the Rules and Regulations of the Federation.

<b>Proposed amendments to the Rule</b>	<b>Statement of objects and reasons to the proposed amendments</b>
No amendments are proposed	Not applicable

**Rule iii -Existing Rule reads as under .....**

Any wilful act, omission and/or commission that violates the Criminal laws of the State and the Union.

<b>Proposed amendments to the Rule</b>	<b>Statement of objects and reasons to the proposed amendments</b>
The words “laws of the State and the Union” to be substituted by “laws of the Union Government or State Government or any Union Territory”.	The amendment is proposed to allow broader scope of the rule.

**After proposed amendment the Rule iii will read as under:**

Any wilful act, omission and/or commission that violates the Criminal “laws of the Union Government or State Government or any Union Territory.

**Rules iv -Existing Rule reads as under .....**

Any wilful act, omission and/or commission that violates an order of discipline.

<b>Proposed amendments to the Rule</b>	<b>Statement of objects and reasons to the proposed amendments</b>
The words “that violates an order of discipline” to be substituted by “that violates discipline in any manner”.	The amendment is proposed to bring clarity

**After proposed amendment the Rule iv will read as under:**

Any wilful act, omission and/or commission that violates discipline in any manner.

**Rules v -Existing Rule reads as under .....**

Any false or misleading or defamatory statement made by any member or members of the Federation.

<b>Proposed amendments to the Rule</b>	<b>Statement of objects and reasons to the proposed amendments</b>
No amendments are proposed	Not applicable

**Rule: vi -Existing Rule reads as under .....**

Failure to comply with the directions and orders of the President of the Federation as well as failure to comply with the decision and directions of the National Executive Committee. The enumeration of the foregoing acts, omission and/or commission constituting the grounds of discipline are not exhaustive but illustrative only, and any other acts, omission and/ or commission which has an effect of defaming the name and fame of the Federation as well as which leads to disrupt the harmony and unity amongst the members of the Federation, shall also be considered as an act of indiscipline.

<b>Proposed amendments to the Rule</b>	<b>Statement of objects and reasons to the proposed amendments</b>
No amendments are proposed	Not applicable

**COMPLAINT**

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

i. Any member of the Federation can lodge a complaint against any act of an individual member/members of the Federation.

<b>Proposed amendments to the Rule</b>	<b>Statement of objects and reasons to the proposed amendments</b>
No amendments are proposed	Not applicable

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

ii. Complaints should be made in writing either by email or post.

<b>Proposed amendments to the Rule</b>	<b>Statement of objects and reasons to the proposed amendments</b>
No amendments are proposed	Not applicable

**Existing Rule (iii) reads as under .....**

iii. All complaints shall contain the following information—

- a. Full name of the member/or members with membership number.
- b. Full address of the complainant.
- c. Name of the member or members against whom the complaint is lodged.
- d. Full summary of the complaint with corroborative materials.
- e. Complaint shall be sent in duplicate duly signed by the complainant.

<b>Proposed amendments to the Rule</b>	<b>Statement of objects and reasons to the proposed amendments</b>
No amendments are proposed	Not applicable

**SUO MOTTO INITIATION OF DISCIPLINARY PROCEEDINGS Existing Rules as at .....**

In case President or Secretary General of the Federation finds that any member or members of the Federation has/have done wilfully an act which amounts to indiscipline, suo motto disciplinary proceedings may be initiated against the said member or members in accordance with the Disciplinary Rules of the Federation.

<b>Proposed amendments to the Rule</b>	<b>Statement of objects and reasons to the proposed amendments</b>
No amendments are proposed	Not applicable

**DISCIPLINARY COMMITTEE**

**Existing Preamble / Rule is as under .....**

A Disciplinary Committee shall be constituted by the National Executive Committee of the Federation which shall comprise of a Chairman, one Convenor and three members.

<b>Proposed amendments to the Rule</b>	<b>Statement of objects and reasons to the proposed amendments</b>
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<p>The words “which shall comprise of a Chairman, one Convenor and three members” shall be substituted by “which shall comprise of a Chairperson, Co-Chairperson, one Convenor, five members and one Advisor”.</p> <p>The word “A” in the beginning is superfluous so proposed tom be omitted</p>	<p>The amendment is proposed to make the constitution of the Disciplinary Committee broader and for making it gender neutral</p> <p>The word “A” in the beginning is superfluous so omitted</p>
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**After the amendment the proposed amendment will read as under:**

Disciplinary Committee shall be constituted by the National Executive Committee of the Federation which shall comprise of a Chairperson, Co- Chairperson, one Convenor, five members and one Advisor”.

**PROCEDURE OF DISCIPLINARY PROCEEDINGS.**

**Existing Rule (i) is as under .....**

i. Whenever a complaint is received from any member or members alleging commission of an act of, indiscipline by any of the member or members of the Federation, the said complaint shall be forwarded to the Disciplinary Committee.

<b>Proposed amendments to the Rule</b>	<b>Statement of objects and reasons to the proposed amendments</b>
No amendments are proposed	Not applicable

**Existing Rule (ii) reads as under .....**

ii. Whenever a suo motto disciplinary proceeding is initiated against any member or members of the Federation, the Secretary General of the Federation shall forward a summary of the allegations or charge against the said member or members to the Disciplinary Committee.

<b>Proposed amendments to the Rule</b>	<b>Statement of objects and reasons to the proposed amendments</b>
No amendments are proposed	Not applicable

**Existing Rule (iii) reads as under .....**

iii. On receipt of the complaint by the Disciplinary Committee, the committee shall issue a show cause notice to the member or the members against whom the said complaint is made, to submit his/their defence. The said defence shall be submitted within 15 days from the date of receipt of the said notice. However, extension of further time may be granted by the committee not exceeding further 15 days.

<b>Proposed amendments to the Rule</b>	<b>Statement of objects and reasons to the proposed amendments</b>
No amendments are proposed	Not applicable

**Existing Rule (iv) reads as under .....**

iv. Response to the show cause notice shall be submitted in writing and under the signature of the member/ members submitting the response.

<b>Proposed amendments to the Rule</b>	<b>Statement of objects and reasons to the proposed amendments</b>
No amendments are proposed	Not applicable

**Existing Rule (v) reads as under .....**

v. In case the notice fails to submit response within the time granted by the Disciplinary Committee, the noticee shall be deemed to have waived his right to respond to the allegations set forth in the show cause notice and all allegations in the show cause notice shall be deemed to have been admitted.

<b>Proposed amendments to the Rule</b>	<b>Statement of objects and reasons to the proposed amendments</b>
The words “In case the notice” to be substituted by the words “In case the noticee”	The amendment is proposed to correct the spelling mistake

**After proposed amendment rule (v) will read as under:**

v. In case the noticee fails to submit response within the time granted by the Disciplinary Committee, the noticee shall be deemed to have waived his right to respond to the allegations set forth in the show cause notice and all allegations in the show cause notice shall be deemed to have been admitted.

**SHOW CAUSE HEARING Existing Rule reads as under .....**

After receipt of the response from the notice, the Disciplinary Committee shall grant a personal hearing to the noticee at the time and place fixed by the Disciplinary Committee. In case the noticee does not want to avail the opportunity of personal hearing, he / she / they may, in writing, inform the Disciplinary Committee. On receipt of such communication from the noticee not intending to avail the opportunity of personal hearing, the Disciplinary Committee shall proceed on the basis of the complaint and defence received from the noticee, as well as after considering any other information obtained or received on enquiry or inquiry as it may deem fit.

No authorized representative or legal representative shall be allowed to appear on behalf of the noticee or complainant.

<b>Proposed amendments to the Rule</b>	<b>Statement of objects and reasons to the proposed amendments</b>
<p>The words “After receipt of the response from the notice” to be substituted by the words “After receipt of the response from the noticee”</p> <p>The words “Disciplinary Committee shall” to be substituted by the words “Disciplinary Committee shall review the complaint in the light of reply and either drop the complaint or else”</p>	<p>The amendment is proposed to correct the spelling mistake</p> <p>The amendment is to clarify that the Disciplinary Committee shall review the complaint in the light of reply before proceeding further to grant personal hearing</p>

**After proposed amendment the clause will read as under:**

After receipt of the response from the noticee, the Disciplinary Committee shall review the complaint in the light of reply **and either drop the complaint or else grant a personal hearing** to the noticee at the time and place fixed by the Disciplinary Committee. In case the noticee does not want to avail the opportunity of personal hearing, he / she / they may, in writing, inform the Disciplinary Committee. On receipt of such communication from the noticee not intending to avail the opportunity of personal hearing, the Disciplinary Committee shall proceed on the basis of the complaint and defence received from the noticee, as well as after considering any other information obtained or received on enquiry or inquiry as it may deem fit.

No authorized representative or legal representative shall be allowed to appear on behalf of the noticee or complainant.

**WITHDRAWAL OF COMPLAINT Existing Rule reads as under .....**

The complainant shall have the liberty to withdraw the complaint lodged by him / her / them within 15 days of the date of lodging of such complaint and in case of such withdrawal, the case shall be treated as closed. The Disciplinary Committee may, however, accept the withdrawal of the complaint after 15 days also if it feels that the same shall be in greater interest of the Federation.

However, in case, from the contents of the complaint, the Disciplinary Committee is of the view that the matter needs to be proceeded with, the said complaint shall be registered as a suo motto registered complaint and the proceedings shall continue in accordance with the Rules.

<b>Proposed amendments to the Rule</b>	<b>Statement of objects and reasons to the proposed amendments</b>

No amendments are proposed	Not applicable
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**INTERIM SUSPENSION Existing Rule reads as under .....**

The Disciplinary Committee after perusal of the complaint and defence and before completion of the disciplinary proceedings, may in view of the seriousness of the charges, recommend for the interim suspension of the membership of the member or members against whom the complaint has been lodged and such recommendation of the Disciplinary Committee shall be placed before the National Executive Committee. The National Executive Committee may by a majority of the members present approve the same in entirety or may modify and / or reject the same. Necessary action shall be taken on the basis of the decision of the National Executive Committee with regards to suspension or otherwise of the membership of the said member/members till the completion of the disciplinary proceedings.

<b>Proposed amendments to the Rule</b>	<b>Statement of objects and reasons to the proposed amendments</b>
The words “members present approve the same in entirety” to be substituted by the words “members present approve the same in entirety”	The amendment is proposed for language correction

**After the proposed amendment the clause shall read as under:**

The Disciplinary Committee after perusal of the complaint and defence and before completion of the disciplinary proceedings, may in view of the seriousness of the charges, recommend for the interim suspension of the membership of the member or members against whom the complaint has been lodged and such recommendation of the Disciplinary Committee shall be placed before the National Executive Committee. The National Executive Committee may by a majority of the members present approve the same in entirety or may modify and / or reject the same. Necessary action shall be taken on the basis of the decision of the National Executive Committee with regards to suspension or otherwise of the membership of the said member/members till the completion of the disciplinary proceedings.

**FINAL RECOMMENDATION OF THE DISCIPLINARY COMMITTEE**

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

The Disciplinary Committee after conducting the disciplinary proceedings shall submit its report in a sealed cover, to the Secretary General of the Federation which shall contain the finding of fact and its recommendations for consideration by the NEC.



<b>Proposed amendments to the Rule</b>	<b>Statement of objects and reasons to the proposed amendments</b>
The word “NEC” to be substituted by the word “National Executive Committee”	The amendment is proposed for clarity

**The Disciplinary Committee shall  
Existing Rules read as under .....**

i. Determine whether the complaint is proved or not and as to whether the facts established calls for imposition of any penalty or as to whether the complaint case is required to be dismissed.

<b>Proposed amendments to the Rule</b>	<b>Statement of objects and reasons to the proposed amendments</b>
No amendments are proposed	Not applicable

ii. Recommend the appropriate penalty and or punishment to be imposed.

<b>Proposed amendments to the Rule</b>	<b>Statement of objects and reasons to the proposed amendments</b>
No amendments are proposed	Not applicable

iii. In making the recommendation, the Disciplinary Committee may take into consideration the prior conduct of the member/members concerned.

<b>Proposed amendments to the Rule</b>	<b>Statement of objects and reasons to the proposed amendments</b>
No amendments are proposed	Not applicable

iv. On receipt of such report from the Disciplinary Committee, the Secretary General shall place the same before the National Executive Committee for its consideration. The National Executive Committee after considering the report of the Disciplinary Committee by majority of the members present may accept or reject the report and recommendations. In case the report is accepted, the National Executive Committee may impose any of the following penalty or punishment on the member concerned—

- a. Termination of the membership of the member or members.
- b. Suspension of the membership of the Federation for a particular period.

- c. De-barring the accused member/members from participating in the election of the Federation for a particular period.
- d. De-barring the member/members concerned to be a member of the National Executive Committee or Office Bearer of the Federation for a particular period.
- e. If the said member is already a member of the National executive Committee or Office Bearer, to terminate the said membership as well as dislodge him / her from the post he / she is occupying.
- f. Issue a warning to the said member.

<b>Proposed amendments to the Rule</b>	<b>Statement of objects and reasons to the proposed amendments</b>
<p>In clause (iv) the words “The National Executive Committee after considering the report of the Disciplinary Committee by majority of the members present may accept or reject the report and recommendations” to be substituted by the words “The National Executive Committee after considering the report of the Disciplinary Committee by majority of the members present may accept, modify or reject the report and recommendations”</p> <p>In Rule iv(b) the words “Suspension of the membership of the Federation for a particular period” to be substituted by the words “Suspension of the membership of the member or members from the Federation for a particular period”</p> <p>Rule iv(g) to be inserted “To impose compensatory pecuniary penalty for expenses incurred by the Federation in defending the legal proceedings initiated by a member or other person”</p>	<p>The amendments are proposed as clarificatory changes</p> <p>Rule iv(g) is proposed to be inserted to widen the scope of powers of National Executive Committee and also to dissuade members from launching legal cases against the Federation or its office bearers.</p>

On receipt of such report from the Disciplinary Committee, the Secretary General shall place the same before the National Executive Committee for its consideration. The National Executive Committee after considering the report of the Disciplinary Committee by majority of the members present may accept or modify or reject the report and recommendations. In case the report is accepted, the National Executive Committee may impose any of the following penalty or punishment on the member concerned—

- a. Termination of the membership of the member or members.
- b. Suspension of the membership of the member or members from the Federation for a particular period.
- c. De-barring the accused member/members from participating in the election of the Federation for a particular period.
- d. De-barring the member/members concerned to be a member of the National Executive Committee or Office Bearer of the Federation for a particular period.
- e. If the said member is already a member of the National executive Committee or Office Bearer, to terminate the said membership as well as dislodge him / her from the post he / she is occupying.
- f. Issue a warning to the said member.
- g. To impose compensatory pecuniary penalty for expenses incurred by the Federation in defending the legal proceedings initiated by a member or other person.

**CONFIDENTIALITY OF PROCEEDINGS Existing Rule reads as under .....**

- i. All proceedings conducted pursuant to for Disciplinary Rules shall be confidential and the records of the Disciplinary Committee shall remain confidential and shall not be made public.

<b>Proposed amendments to the Rule</b>	<b>Statement of objects and reasons to the proposed amendments</b>
No amendments are proposed	Not applicable

- ii. When the report of the Disciplinary Committee is being considered by the National Executive Committee, no person other than the members of said committee and the National Executive Committee shall remain present in the meeting.

<b>Proposed amendments to the Rule</b>	<b>Statement of objects and reasons to the proposed amendments</b>
No amendments are proposed	Not applicable

**FALSE COMPLAINT Existing Rule reads as under .....**

In case the Disciplinary Committee after receiving the response of the member or members against whom complaint has been made as well as after hearing the accused member/members as well as the complainant(s) is of the view that the complaint made by the complainant(s) ,was false and was lodged simply to harass and defame the member/members concerned, the Disciplinary Committee shall submit its report accordingly and the same penalty and punishment as provided for it in the Rules shall also be applicable in respect of the said complainant(s).

<b>Proposed amendments to the Rule</b>	<b>Statement of objects and reasons to the proposed amendments</b>
No amendments are proposed	Not applicable

**After the paragraph False Complaint the following para is proposed to be inserted**

**GENERAL**

For the purpose of this Section / Guideline it is made clear and understood, that apart from what is stated in these Rules, for the purpose of show cause hearing, the following shall also be applicable, wherever necessary / applicable:

- A. Complaints, notices, show cause notices, withdrawal of complaints, orders, interim-orders, proceedings or recommendations of the Disciplinary Committee or by the Complainant/s, when served / submitted or sent ‘electronically and / or digitally’ to the correct e-mail id shall be construed as permissible and acceptable under these Rules.
- B. For the purpose of convenience, the Show Cause Hearing can be held either in person, or “electronically or digitally” or through any other Audio-Visual Means. When the Show Cause Hearing is conducted otherwise than in person, it is mandated that the Complainant/s shall always keep the Audio / Video in “switch on” mode;
- C. It is made clear that the decision of the National Executive Committee on consideration of recommendation of Disciplinary Committee shall be final and binding on the Complainant/s in so far as conducting the Show Cause Hearing to be held either in person, or “electronically or digitally” or through any other Audio-Visual Means.

## GUIDELINES FOR ASSOCIATE MEMBERS AND CORPORATE MEMBERS

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

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

### **a) Associate Corporate Members**

Any Company, Corporation, Partnership firm, Limited Liability Partnership (LLP), Hindu Undivided Family, Association of Persons is eligible to become Associate Member of AIFTP

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

For five years ` 5,000/-

For ten years ` 7,500/-

For fifteen years ` 11,500/-

For twenty years ` 15,000/-

<b>Proposed amendments to the Guideline</b>	<b>Statement of objects and reasons to the proposed amendments</b>
<p>The words “Any Company, Corporation, Partnership firm, Hindu Undivided Family, Association of Persons is eligible to become Associate Member of AIFTP” to be substituted by the words Any Company, Corporation, Partnership firm, Limited Liability Partnership (LLP), Association of Persons is eligible to become Associate Member of AIFTP</p> <p>The subscription for associate member is proposed to be increased to double. It will be :</p> <p>For five years ` 10,000/-</p> <p>For ten years ` 15,000/-</p> <p>For fifteen years ` 23,000/-</p> <p>For twenty years ` 30,000/-</p> <p><u>And GST as applicable</u></p>	<p>The amendment is proposed to include the term Limited Liability Partnership (LLP) and to omit the term Hindu Undivided Family for eligibility to become Associate Member of AIFTP.</p> <p>The subscription for associate member is proposed to be increased to double.</p>

After proposed amendment the clause will read as under:

### **) Associate Corporate Members**

Any Company, Corporation, Partnership firm, Limited Liability Partnership (LLP), Hindu Undivided Family, Association of Persons is eligible to become Associate Member of AIFTP

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

For five years ` 10,000/-

For ten years ` 15,000/-

For fifteen years ` 23,000/-

For twenty years ` 30,000/-

And GST as applicable.

#### **b) Associate Association Members**

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

<b>Proposed amendments to the Guideline</b>	<b>Statement of objects and reasons to the proposed amendments</b>
The words “subscription of ` 3,500/-“ are proposed to be substituted by the words “minimum subscription of ` 7,500/-“	The subscription for Associate Association Members is proposed to be increased to minimum Rs.7,500
The word became is proposed to be substituted by the word “become”	The amendment is proposed for language correction

The clause after amendment will read as under:

#### **Associate Association Members**

Any Professional Organisation or Charitable Organisation may become Associate Member, by paying subscription of `~~3~~7,500/-.

#### **c) Associate Individual Members**

i) Any individual who is well educated and of age exceeding 25 years, not the Tax Practitioner can become life member by paying subscription of ` 5,000/-.

ii) Any individual who is practising as Company Secretary, Cost Accountant, Management Accountancy, other profession relating to commerce, industry and economics may be eligible to become life member by paying subscription of ` 2,500/-

<b>Proposed amendments to the Guideline</b>	<b>Statement of objects and reasons to the proposed amendments</b>
<b>Associate Individual Members</b> In sub-clause ii) the words “may be eligible to become life member by paying subscription of ` 2,500/-“ to be substituted by the words “may be eligible to become Associate life member by paying subscription of ` 5,000/-“	The amendment is proposed to suitably increase the membership fee for Associate life member from Rs.2,500 to Rs.5,000

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After proposed amendment the clauses will read as under:

**c) Associate Individual Members**

i) Any individual who is well educated and of age exceeding 25 years, not the Tax Practitioner can become life member by paying subscription of ` 5,000/-.

ii) Any individual who is practising as Company Secretary, Cost Accountant, Management Accountancy, other profession relating to commerce, industry and economics may be eligible to become Associate life member by paying subscription of ` 5,000/-

**d) Associate Student Member**

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

<b>Proposed amendments to the Guideline</b>	<b>Statement of objects and reasons to the proposed amendments</b>
<p><b>Before the word eligible the words “not otherwise” is proposed to be inserted;</b></p> <p><b>The words “became at Member of the AIFTP” shall be substituted by the words “become a Member of the AIFTP”</b></p>	<p><b>These amendments are proposed for language correction to give proper meaning.</b></p>

**After proposed amendment the clause will read as under:**

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

**e) Foreign National**

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

<b>Proposed amendments to the Guideline</b>	<b>Statement of objects and reasons to the proposed amendments</b>
1. This type of admission of member is proposed to be deleted	1. Considering the complexities and risks involved in assessing a foreign national it is proposed to delete this type of admission of member.
This Rule shall stand deleted	

**f) Foreign Professional Organisation**

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

<b>Proposed amendments to the Guideline</b>	<b>Statement of objects and reasons to the proposed amendments</b>
1. This type of admission of member is proposed to be deleted	1. Considering the complexities and risks involved in assessing a foreign professional organisation it was proposed to delete this type of admission of member.
This Rule shall stand deleted	

**2 RIGHTS AND PRIVILEGES Existing Rule reads as under .....**

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

<b>Proposed amendments to the Guideline</b>	<b>Statement of objects and reasons to the proposed amendments</b>
No amendments are proposed	Not applicable

**3 CESSATION OF ASSOCIATE MEMBERSHIP Existing Rule reads as under .....**

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

- i) Upon death/dissolution/liquidation/cessation as a corporate entity



- ii) If he / she/it has tendered his / her /its resignation by a notice in writing
- iii) If he / he is expelled by the Federation for good cause
- iv) Upon expiry of the period specified in 1(a).

<b>Proposed amendments to the Guideline</b>	<b>Statement of objects and reasons to the proposed amendments</b>
No amendments are proposed	Not applicable

**4 EXPULSION OF AN ASSOCIATE MEMBER Existing Rule reads as under .....**

a) If an associate member refuses or neglects to comply with any of the Rules or Regulations of the AIFTP or is guilty of any act or conduct which the National Executive Committee in its sole and absolute discretion considers to be injurious to the credit, welfare, reputation or interest of the AIFTP, such member shall be liable to expulsion by a resolution passed at a meeting of the said Committee duly convened and held for the purpose, provided that not less than two-thirds of the total number of members of the National Executive Committee for the time being shall have voted in favour of the expulsion and provided further that at least fourteen days before the meeting at which such motion is to be moved, notice of the proposal for his / her / its expulsion has been dispatched to such Associate Member at the address registered with the AIFTP. The member shall at such meeting have the opportunity of making oral or written submission as he/ she /it may think fit.

<b>Proposed amendments to the Guideline</b>	<b>Statement of objects and reasons to the proposed amendments</b>
No amendments are proposed	Not applicable

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

<b>Proposed amendments to the Guideline</b>	<b>Statement of objects and reasons to the proposed amendments</b>
No amendments are proposed	Not applicable

**5 POWER TO REMOVE DIFFICULTIES Existing Rule reads as under .....**

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

<b>Proposed amendments to the Guideline</b>	<b>Statement of objects and reasons to the proposed amendments</b>
No amendments are proposed	Not applicable

**6 ENABLING PROVISION Existing Rule reads as under .....**

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

<b>Proposed amendments to the Guideline</b>	<b>Statement of objects and reasons to the proposed amendments</b>
No amendments are proposed	Not applicable

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

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

**1 DESIGNATION Existing as at .....**

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

Proposed amendments	Statement of objects and reasons to the proposed amendments
No amendments are proposed	Not applicable

**2 OFFICE Existing as at .....**

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

Proposed amendments	Statement of objects and reasons to the proposed amendments
No amendments are proposed	Not applicable

**3 COMPOSITION Existing is as under .....**

The total number of members of the Committee shall not exceed seventy (70). The composition of the Committee shall be as follows:

<i>Name</i>	<i>No. of Benches</i>	<i>No. of Persons</i>
1. Agra Bench	1	1
2. Ahmedabad Benches	3	3
3. Allahabad Benches	2	2
4. Amritsar Bench	1	1
5. Bengaluru Benches	3	3
6. Kolkata Benches	5	5
7. Chandigarh Benches	2	2
8. Chennai Benches	4	4
9. Kochi Bench	1	1
10. Cuttack Bench	1	1
11. Delhi Benches	7	7
12. Guwahati Bench	1	1
13. Hyderabad Benches	2	2
14. Indore Bench	1	1
15. Jabalpur Bench	1	1
16. Jaipur Bench	1	1
17. Jodhpur Bench	1	1
18. Mumbai Benches	10	10
19. Nagpur Bench	1	1

20. Panaji Bench	1	1
21. Patna Bench	1	1
22. Pune Bench	1	1
23. Rajkot Bench	1	1
24. Visakhapatnam	1	1
Co-option		7
Ex-Officio : President		1
Ex-Officio : Deputy President		1
		60

<b>Proposed amendments</b>	<b>Statement of objects and reasons to the proposed amendments</b>
<p>1. For the words Sixty (60) the words “Seventy (70)” shall stand substituted</p> <p>2. <b>After Sl. No. 24 the following are proposed to be inserted:</b></p> <p>25. Raipur 1, 1</p> <p>26. Ranchi 1, 1</p> <p>27 Dehradun 1, 1</p> <p>3. It is proposed to insert that National Executive Committee may modify the composition of the committee</p> <p>4. The composition of committee shall stand modified mutatis mutandis on changes in constitution or closure of ITAT Benches.</p>	<p>1. It was felt necessary to increase the membership of the Committee and hence suitable changes have been proposed.</p> <p>2. The power to National Executive Committee is proposed to be conferred to provide flexibility.</p> <p>3. The amendment is proposed to provide necessary flexibility to accommodate changes made in composition of Benches of ITAT,</p>

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

The total number of members of the Committee shall not exceed seventy (70). The composition of the Committee shall be as follows:

<i>Name</i>	<i>No. of Benches</i>	<i>No. of Persons</i>
1. Agra Bench	1	1
2. Ahmedabad Benches	3	3
3. Allahabad Benches	2	2
4. Amritsar Bench	1	1
5. Bengaluru Benches	3	3
6. Kolkata Benches	5	5
7. Chandigarh Benches	2	2
8. Chennai Benches	4	4
9. Kochi Bench	1	1
10. Cuttack Bench	1	1
11. Delhi Benches	7	7
12. Guwahati Bench	1	1

13. Hyderabad Benches	2	2
14. Indore Bench	1	1
15. Jabalpur Bench	1	1
16. Jaipur Bench	1	1
17. Jodhpur Bench	1	1
18. Mumbai Benches	10	10
19. Nagpur Bench	1	1
20. Panaji Bench	1	1
21. Patna Bench	1	1
22. Pune Bench	1	1
23. Rajkot Bench	1	1
24. Visakhapatnam	1	1
25. Raipur	1	1
26. Ranchi	1	1
27 Dehradun	1	1
Co-option		12
Ex-Officio : President		1
Ex-Officio : Deputy President		1
		70

National Executive Committee may modify the composition of the committee, as it may deem appropriate.  
The composition of committee shall stand modified mutatis mutandis on changes in constitution or closure of ITAT Benches.

#### 4 OFFICE BEARERS Existing as at .....

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

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

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

ordinary members of the Co-ordination Committee shall be co-opted by the office bearers. Preference may be given to the following:

(i) One representative, preferably the President, any other office bearer nominated by the respective ITAT Bar Associations.

(ii) At other places, where an ITAT Bar Association does not exist, one representative preferably the President or any other person as may be nominated by the Tax Association in the city.

(iii) Senior practitioners regularly practising before the Income Tax Appellate Tribunal.

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

#### **5 ADVISORY BOARD Existing is as under .....**

The Committee may appoint an advisory board.

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

#### **6 OBJECTS AND SCOPE OF ACTIVITIES Existing is as under .....**

The objects and scope of activities shall be as Follows:

(i) To consider various suggestions and proposals for better and efficient working of Income Tax Appellate Tribunal and its Benches.

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

(ii) To consider suggestions requiring representation for amendment of the rules of the Income Tax Appellate Tribunal including rules relating to the hearing of appeals, stay applications, miscellaneous applications, preparation of paper books, filing fees, constitution of Special Benches.

<b>Proposed amendments</b>	<b>Statement of objects and reasons to the proposed amendments</b>

No amendments are proposed	Not applicable
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(iii) To take appropriate steps for improving facilities for the bar associations at the Income Tax Appellate Tribunal offices including providing adequate room, space for library and availability of Income Tax Appellate Tribunal Orders.

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

(iv) To consider suggestions for expediting appointment of Members to fill vacancies and thereby improve the working of the Income Tax Appellate Tribunal.

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

(v) To consider and formulate categories of appeals which may be heard by the Income Tax Appellate Tribunal on a priority basis so that the pendency is reduced substantially.

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

(vi) To make representation to the President, Sr. Vice-President, Vice-Presidents and Members of the Income Tax Appellate Tribunal on various issues and also make appropriate representation to the Ministries of Law, Finance, the Central Board of Direct Taxes, etc. in connection with the working of the Tribunal and to take all appropriate further steps in that behalf.

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

(vii) To organize seminars and symposiums for interaction between the members of the Bar and Members of the Income-tax Appellate Tribunal.

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

(viii) To arrange meetings from time-to-time with the President, Sr. Vice-President, Vice-Presidents, and Members of the Income Tax Appellate Tribunal at various Benches and to ensure that the discussions at the said meetings are properly minuted and circulated to various Benches of the Tribunal and Registrar and Assistant Registrars concerned for speedy implementation of the decisions.

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

(ix) Co-ordination Committee may take up any other matter not specified in objects (i) to (viii) regarding the working of the Income Tax Appellate Tribunal and its Benches.

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

#### **7 SPECIAL INVITEES Existing is as under .....**

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

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

#### **8 MEETINGS Existing is as under .....**

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



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

**9 AMENDMENTS TO THE CONSTITUTION OF THE ITAT CO-ORDINATION COMMITTEE Existing is as under .....**

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

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

**ALL INDIA FEDERATION OF TAX PRACTITIONERS  
GOODS AND SERVICE TAX APPELLATE TRIBUNAL (GSTAT)  
CO-ORDINATION COMMITTEE**

The Constitution of the said Committee as well as its object and scope of activity shall be on the line of “Income Tax Appellate Tribunal Bar Associations Co-ordination Committee” depending on the number of Benches constituted by the Government from time to time.

This new Committee is proposed to be constituted by AIFTP.

**ALL INDIA FEDERATION OF TAX PRACTITIONERS**

**RULES FOR ELECTION TO THE NATIONAL EXECUTIVE COMMITTEE / ZONAL COMMITTEE**

**(As amended w.e.f. 20<sup>th</sup> August, 2021)**

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

**Rule 1**

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

**Rule 1 proposed amendment as under:**

<b>Proposed amendments</b>	<b>Statement of objects and reasons to the proposed amendments</b>
<b>No amendment is proposed</b>	<b>Not Applicable</b>

**Rule 2**

- a. The National Executive Committee shall appoint a Chief Election Officer for the smooth, free and fair conduct of the Election/s to the National Executive Committee and the respective Zone/s. The Chief Election Officer shall thereafter, in his / her discretion, appoint such number of Election Officer/s that he / she may deem fit, to aid and assist him / her, for the smooth, free and fair conduct of the Elections to the National Executive Committee.
- b. The Chief Election Officer shall thereafter, in his / her discretion, appoint one Election Officer for each Zone to which Election/s are proposed to be conducted. The Election Officer shall thereafter, in his / her discretion, appoint such number of persons/s that he / she may deem fit, to aid and assist him / her, for the smooth, free and fair conduct of

the Elections to the Zone/s.

- c. The Election Officer/s referred to in these Rules may refer any matter relating to the Election/s for the decision of the Chief Election Officer. In these situations, the decision of the Chief Election Officer shall be conclusive, final and binding.

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

**Rule 2 proposed amendment as under:**

<b>Proposed amendments</b>	<b>Statement of objects and reasons to the proposed amendments</b>
<b>No amendment is proposed</b>	<b>Not Applicable</b>

**Rule 3**

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

**Rule 3 proposed amendment as under:**

<b>Proposed amendments</b>	<b>Statement of objects and reasons to the proposed amendments</b>
<b>No amendment is proposed</b>	<b>Not Applicable</b>

**Rule 4**

If at the General Body Meeting sufficient number of nominations are not forthcoming to fill all the posts on the National Executive Committee, the General Body shall be entitled to empower the National President in consultation with the Advisory Board, to fill the vacancies by nominations at its subsequent meetings. Such nominations shall be in addition to co-option referred to in Rule 10(2). The term of such co-opted member shall be co-terminus with that of the National President. For the purpose of removal of doubts, it is made clear that any member who has contested and lost the election/s, shall not be eligible for Co-option to either the National Executive Committee or the Zonal Managing Committee for the ensuing term.

**Rule 4 proposed amendment as under:**

<b>Proposed amendments</b>	<b>Statement of objects and reasons to the proposed amendments</b>
<b>No amendment is proposed</b>	<b>Not Applicable</b>

**Rule 5**

**Existing is as under:**

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

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

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

**Rule 5 proposed amendment as under:**

<b>Proposed amendments</b>	<b>Statement of objects and reasons to the proposed amendments</b>
<b>In first proviso the words “Provided that it shall be the duty of each Member of the National Executive Committee including Office Bearers to attend 50% or at least two meetings of the National Executive Committee, whichever is lower in a calendar year,</b>	The amendment is proposed to clarify that members of NEC may attend physical or virtual meetings of National Executive Committee.

<p>excluding the meeting of the National Executive Committee in the previous Convention. The defaulting member shall not be eligible for election or nomination or co-option to be a NEC member in the next NEC.” To be substituted “Provided that it shall be the duty of each Member of the National Executive Committee including Office Bearers to attend 50% or at least two meetings <b>physical or virtual</b> of the National Executive Committee, whichever is lower in a calendar year, excluding the meeting of the National Executive Committee in the previous Convention. The defaulting member shall not be eligible for election or nomination or co-option to be a NEC member in the next NEC.”</p>	
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**The first proviso to Rule 5 after amendment will read as under:**

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

### **Rule 6**

- i. Any life member or any representative nominated in terms of Rule 5(C)(ii), who is eligible to seek election to the National Executive Committee shall pay a sum of Rs.5000 (rupees five thousand only) to the All India Federation of Tax Practitioners along with his / her nomination form. Amongst other requirements, his / her candidature to seek election shall stand rejected if the said amount of Rs.5,000 (rupees five thousand only) does not

stand realised to the bank account of the All India Federation of Tax Practitioners on the date of announcement of his / her candidature to the Election/s. However, on his / her withdrawal of candidature to seek election within the prescribed time, a sum of Rs.2,000 (rupees two thousand only) shall stand refunded. The amount so received from the members after refund shall be transferred to the Corpus of the All India Federation of Tax Practitioners.

**Rule 6(i) proposed amendment as under:**

<b>Proposed amendments</b>	<b>Statement of objects and reasons to the proposed amendments</b>
<b>For the words</b> “However, on his / her withdrawal of candidature to seek election within the prescribed time, or in case of rejection of his/ her nomination, a sum of Rs.2,000 (rupees two thousand only) shall stand refunded.”	The amendment is proposed to clarify that in case of rejection of his/ her nomination also , a sum of Rs.2,000 (rupees two thousand only) shall stand refunded.

**Rule 6(i) after proposed amendment will read as under:**

Any life member or any representative nominated in terms of Rule 5(C)(ii), who is eligible to seek election to the National Executive Committee shall pay a sum of Rs.5000 (rupees five thousand only) to the All India Federation of Tax Practitioners along with his / her nomination form. Amongst other requirements, his / her candidature to seek election shall stand rejected if the said amount of Rs.5,000 (rupees five thousand only) does not stand realised to the bank account of the All India Federation of Tax Practitioners on the date of announcement of his / her candidature to the Election/s. However, on his / her withdrawal of candidature to seek election within the prescribed time, or in case of rejection of his/ her nomination, a sum of Rs.2,000 (rupees two thousand only) shall stand refunded. The amount so received from the members after refund shall be transferred to the Corpus of the All India Federation of Tax Practitioners.

- ii. Any life member or any representative nominated in terms of Rule 5(C)(ii), who is eligible

to seek election to the Zone/s shall pay a sum of Rs.2500 (rupees two thousand five hundred only) towards the 'Zone Account' of All India Federation of Tax Practitioners along with his / her nomination form. Among other requirements, his / her candidature to seek election shall stand rejected if the said amount of Rs.2500 (rupees two thousand five hundred only) does not stand realised to the respective Zone/s bank account of the All India Federation of Tax Practitioners on the date of announcement of his / her candidature to the Election/s. However, on his / her withdrawal of candidature to seek election within the prescribed time, a sum of Rs.1000 (rupees one thousand only) shall stand refunded. The balance amount so received from the members after refund shall be transferred to the Corpus Fund of the Zone.

**Rule 6(ii) proposed amendment as under:**

<b>Proposed amendments</b>	<b>Statement of objects and reasons to the proposed amendments</b>
<b>For the words “However, on his / her withdrawal of candidature to seek election within the prescribed time, or in case of rejection of his/ her nomination, a sum of Rs.1,000 (rupees one thousand only) shall stand refunded.”</b>	The amendment is proposed to clarify that in case of rejection of his/ her nomination also , a sum of Rs.1,000 (rupees one thousand only) shall stand refunded.

**Rule 6(ii) after proposed amendment will read as under:**

Any life member or any representative nominated in terms of Rule 5(C)(ii), who is eligible to seek election to the Zone/s shall pay a sum of Rs.2500 (rupees two thousand five hundred only) towards the 'Zone Account' of All India Federation of Tax Practitioners along with his / her nomination form. Among other requirements, his / her candidature to seek election shall stand rejected if the said amount of Rs.2500 (rupees two thousand five hundred only) does not stand realised to the respective Zone/s bank account of the All India Federation of Tax Practitioners on the date of announcement of his / her candidature to the Election/s. However, on his / her withdrawal of candidature to seek election within the prescribed time, or **or in case of rejection of his/ her nomination**, a sum of Rs.1000 (rupees one thousand only) shall stand refunded. The balance amount so received from



the members after refund shall be transferred to the Corpus Fund of the Zone.

- iii. For the purpose of removal of doubts, it is made clear that -
- a. the monies paid as laid down in sub-rule (i) and (ii) supra, shall be paid by every member seeking election to the National Executive Committee / Zonal Committee and shall not be refunded irrespective of whether he / she wins or loses the Election/s, except in cases of withdrawal of his / her candidature from the Election/s.
  - b. every member who is co-opted to the National Executive Committee / Zonal Committee shall not be required to contribute the monies specified, as laid down in sub-rule (i) and (ii) supra. It is made clear that the terms and conditions stipulated in Sub Rule (iv) and Sub-Rule (v) infra, shall not apply in cases of co-option.

**Rule 6(iii) proposed amendment as under:**

<b>Proposed amendments</b>	<b>Statement of objects and reasons to the proposed amendments</b>
<b>No amendment is proposed.</b>	Not Applicable

- iv. Any life member or any representative nominated in terms of Rule 5(C)(ii), who seeks election to the National Executive Committee or to the Zone or Zonal Managing Committee/s shall be ineligible to contest the Election/s, if any disciplinary proceedings have been initiated (admitted) by the Committee against him / her and the decision in respect of the said proceedings are pending.

**Rule 6(iv) proposed amendment as under:**

<b>Proposed amendments</b>	<b>Statement of objects and reasons to the proposed amendments</b>
<b>No amendment is proposed.</b>	Not Applicable

- v. 5 (five) seats, at one (1) seat for each Zone, shall stand reserved to women members in the National Executive Committee and in the Zonal election/s. Except to the extent of reservation relating to the number of women members, these Rule/s shall stand equally

applicable in all respects to the women members.

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

**Rule 6(v) proposed amendment as under:**

<b>Proposed amendments</b>	<b>Statement of objects and reasons to the proposed amendments</b>
The words 5 (five) seats, at one (1) seat for each Zone to be substituted by words “5 (five) seats, [one (1) seat for each Zone]”	The amendment is proposed for clarity and for proper language

After proposed amendment clause 6(v) will read as under:

5 (five) seats, [one (1) seat for each Zone], shall stand reserved to women members in the National Executive Committee and in the Zonal election/s. Except to the extent of reservation relating to the number of women members, these Rule/s shall stand equally applicable in all respects to the women members.

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

## Rule 7

If more nominations are received than the total number of posts to the National Executive Committee, there shall be an election, unless any member withdraws his or her nomination before the announcement of voting at the General Body Meeting, so that the total number of nominations are equal to or less than the total number of posts to the National Executive Committee.

### Rule 7 proposed amendment as under:

Proposed amendments	Statement of objects and reasons to the proposed amendments
No amendment is proposed.	Not Applicable

## Rule 8

The Election Officer, after the expiry of the time notified for receiving the nomination forms, shall scrutinise all the forms and notify, all valid and invalid nominations with reasons for invalidity of any of the forms in the list, with the help of electronic media. He shall also announce the Zone Wise list of valid nominations along with the maximum number required to be elected in terms of Rules 7(3) and 14, “at least five days before the actual date of voting.”

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

- (a) Latest passport size photograph
- (b) Qualifications;
- (c) Brief description of any disciplinary proceedings instituted in the past and closed;
- (d) His / her experience with other association/s and importantly his contribution to Federation activities;

(e) Other relevant details that the Chief Election Officer deems fit.

**Rule 8 proposed amendment as under:**

<b>Proposed amendments</b>	<b>Statement of objects and reasons to the proposed amendments</b>
<p>“Provided that the Chief Election Officer on finalizing the list of contestant/s, shall cause to publish an abridged bio data of each candidate, alphabetically arranged, by email (or by any other electronic or digital means) to every member as also upload it on the official website of the Federation at least 7 days in advance of the actual election date, and it shall remain on the said website of the Federation till the elections are complete. The bio-data should state and contain (among other details as the Chief Election Officer deems fit)” to be substituted by the words :</p> <p>Provided that the Chief Election Officer on finalizing the list of contestant/s, shall cause to upload in website of AIFTP an abridged bio data of each candidate, at least 3 days in advance of the actual election date, and it shall remain on the said website of the Federation till the elections are complete. The bio-data should state and contain (among other details as the Chief Election Officer deems fit):</p> <p>In sub-clause (d) of proviso the words “His / her experience with other association/s and importantly his contribution to</p>	<p>The requirement is made simpler to provide that bio data of candidates may be uploaded on the official website of AIFTP.</p> <p>The amendment is proposed in sub clause (d) of proviso to get more details of the candidate including</p>

<p>Federation activities” to be substituted by the words “Posts held in national body of Federation or Zone, his / her contribution to Federation activities &amp; experience with other association/s”.</p>	<p>details of Posts held in national body of Federation or Zone, his / her contribution to Federation activities. This will facilitate members to know the candidate in better way.</p>
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**Sub-clause (d) of proviso after amendment will read as under:**

Posts held in national body of Federation or Zone, his / her contribution to Federation activities & experience with other association/s”.

**The proviso to Rule 8 shall read, after proposed amendment, as under:**

Provided that the Chief Election Officer on finalizing the list of contestant/s, shall cause to upload in website of AIFTP an abridged bio data of each candidate, at least 3 days in advance of the actual election date, and it shall remain on the said website of the Federation till the elections are complete. The bio-data should state and contain (among other details as the Chief Election Officer deems fit):

**Rule 9**

If on withdrawal of any nomination/s, all the posts on the National Executive Committee cannot be filled, the General Body shall be entitled to empower the next National Executive Committee to fill the vacancies as provided in Rule 3 of these Rules.

**Rule 10**

The members existing on the date of issue of the notice convening the AGM, will only be eligible to vote at the elections. Such list of members shall be made available by the Secretary General to the Chief Election Officer/ Election Officer. Any member admitted thereafter will not be eligible to vote at the election however he can attend and take part in the discussions on any other item on agenda of the AGM.

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

**Rule 11**

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

**Rule 12**

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

**Rule 13**

**Existing reads as under:**

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

**Rule 13 proposed amendment as under:**

<b>Proposed amendments</b>	<b>Statement of objects and reasons to the proposed amendments</b>
It is proposed to add the words “After declaration of election results, the Chief Election Officer & Election Officer(s) shall become functus officious and cease to operate as Chief Election Officer/ election officers.”	The amendment is proposed to clarify that After declaration of election results, the Chief Election Officer & Election Officer(s) shall become functus officious and cease to operate as Chief Election Officer/ election officers.

**After proposed amendment Rule 13 will read as under:**

Before the close of the General Body Meeting, the result of the election shall be declared by the Chairman of the meeting. After declaration of election results, the Chief Election Officer & Election Officer(s) shall become functus officious and cease to operate as Chief Election Officer/ election officers.

**Rule 14**

The Election Code of Conduct laid down, which is duly approved by the National Executive Committee shall be applicable in respect of the election to the National Executive Committee and the Managing Committee of the Five Zones, under the Rules of the Memorandum of Association and Rules & Regulations, *as amended*, and adopted from time to time. It shall be the duty of every Candidate, who contests or proposes to contest, and every member (including every type of members and in turn, their members) of the All India Federation of Tax Practitioners to comply and adhere to the Election Code of Conduct. Any breach or violation of the Election Code of Conduct, by any person, who is a member of the All India Federation of Tax Practitioners shall be appropriately dealt with by the Chief Election Officer. The decision of the Chief Election Officer in this regard shall be final and binding on every person.

**Rule 15**

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

**Rule 16**

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

**Rule 17 to be inserted as under:**

Any grievance after declaration of election results, if any, shall be considered and decided by Advisory Board of the Federation and the decision of Advisory Board shall be binding on all.

**Rule 17 proposed insertion is as under:**

<b>Proposed amendments</b>	<b>Statement of objects and reasons to the proposed amendments</b>
It is proposed to add Rule 17 “Any grievance after declaration of election results, if any, shall be considered and decided by Advisory Board of the Federation and the decision of Advisory Board shall be binding on all.”	The amendment is proposed to provide a mechanism for dispute resolution by Advisory Board of the Federation.

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**Rule 17 proposed to be inserted will read as under:**

Any grievance after declaration of election results, if any, shall be considered and decided by Advisory Board of the Federation and the decision of Advisory Board shall be binding on all.

**ALL INDIA FEDERATION OF TAX PRACTITIONERS**

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

**FOR**

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

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

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

The relevant Rules are as follows:



1. A soft copy of the list of members of the Zone, shall be provided to the contesting candidate by the Federation, **only once**, on his / her nomination form being accepted by the Chief Election Officer. The list of members shall not be provided to a candidate who withdraws his nomination to the Election/s.
2. No contesting candidate or his/ her authorised representative/s shall use any infrastructure, forum including programmes by whatever name called, resources – human or otherwise, machinery, facilities or communication medium (electronic including digital, social media or otherwise) of the Federation, its Zones including Zonal Offices, other professional bodies (registered or unregistered with any authority) in any manner whatsoever;
3. No contesting candidate or his/ her authorised representative/s shall use the services of any Office Bearers and members of the Federation in the latter’s official capacity, whether held presently or in the past, for campaigning / canvassing / electioneering / propagating etc. However, such an Office Bearer can act in his / her own free will and accord in his / her own individual capacity; Office Bearer/s, for this purpose, shall mean all Elected / Nominated / Co-opted members of the Federation and Zones or its Committees or Sub-Committees or by whatever name called;
4. No contesting candidate or his/ her authorised representative/s shall use the platform of the Federation or the Zone in any event / programme organised by it, other than participating as a/ an ordinary participant / delegate or as a faculty member. However, the contesting candidate or his/ her authorised representative/s shall not use such an event for campaigning / canvassing / electioneering / propagating etc. This Rule is also equally applicable to Voluntary Associations / Trusts / Societies / Organisations etc., by whatever name called which are run, or controlled or managed by / for and / or on behalf of the Federation or its Zones;
5. No contesting candidate or his/ her authorised representative/s shall participate in the Area / District / State or National Level events organised by any Association / Tax Bar Associations and the like / Voluntary Associations / Trusts / Societies / Organisations, by whatever name called, other than as a ordinary member. However, the contesting candidate shall be permitted to participate in such events as a faculty member / a speaker. It is made clear that the contesting candidate or his / her authorised representative/s who are faculty members / speakers at such events shall not use the said platform / forum for campaigning / canvassing / electioneering / propagating etc.

6. The area / room in which the polling booth/s is / are set up, shall be treated as Zero Tolerance Zone/s for the purpose of the conduct of the said elections in a smooth, free and fair manner;
7. There shall be a total restriction / prohibition / ban on:
  - i. Putting up stalls, providing chairs, tables, tents, shamianas, pandals, display on vehicles, display of banners / standees, distribution / supply of gifts, publicity materials, free books / calendars / diaries / handouts, pamphlets / letters / circulars (other than what is permitted by the Federation in these Rules); This Rule shall equally apply to print or electronic or digital or social media wherever applicable;
  - ii. Circulating loose slips or messages indicating the name/s of candidates for any reason whatsoever; This Rule shall equally apply to print or electronic or digital or social media wherever applicable;
  - iii. Supply of any kind of beverage / coffee / tea / snacks / lunch or dinner / transport etc., to volunteers, supporters of candidates and the voter/s. However, the Zone or the Federation, if it deems fit, may, in its discretion provide the same;
  - iv. Wearing or displaying of any nature or kind or class of Apparel / Placard/s, Badge/s, T-shirt/s, Cap/s or any other display material by whatever name called, indicating the Name or Photograph or Serial/Ballot Number of the contesting candidate/s during the polling days;
  - v. Intimidation and impersonation of voters, excepting one to one communication, 24 hours before the commencement of polling and during the polling days;
  - vi. Organising of 'parties or get-togethers' by any person by whatever name called, for the purpose of electioneering or even participation in any 'party or get-together' or providing/ facilitating any form of entertainment, e.g., musical events and the like, or religious/ spiritual events, with the direct and/ or indirect involvement of a candidate, member, non-member, NGO, LLP., Company or Trust in any form/ manner for the purpose of electioneering whatsoever. However, the contesting candidate can organise any function/ event/ programme at his or her residence or office address;

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

breach of such Rules and he / she shall be liable for disciplinary action / proceedings as deemed fit by the Chief Election Officer.

14. A candidate or his / her authorised representative/s shall not:
  - i. Induce or unduly influence a voter;
  - ii. Induce or unduly influence any other candidate, either from contesting or withdrawing his / her candidature;
  - iii. Induce or unduly influence, a voter, either from absenting, or voting or not voting;
  - iv. Bribe, gift, promise or offer any gift or gratification or any official position to any member or person/s;
  - v. Resort to disorderly behaviour which according to the Chief Election Officer or the Election Officer brings disrepute to the Federation;
  
15. A member found to breach or violate the Election Code of Conduct shall be disqualified from voting in all the Elections (present and future) and he / she shall be permanently debarred from seeking any Office of the NEC or Zonal Committee for a minimum period of 2 terms and a maximum of 3 terms; The powers in respect of this Rule shall vest and be exercised by the Chief Election Officer of the Federation;
  
16. Depending on the facts and circumstances of each case, disciplinary action in respect of breach or violation of any of the above Rules for the first time shall result in issue of a warning by the Chief Election Officer or by the Election Officer at their discretion, either to - the Candidate or his / her authorised representative/s or a member. A second breach shall automatically debar or disqualify the candidate from contesting for the election, with or without any enquiry, which shall be at the discretion of the Chief Election Officer.
  
17. In any case / matters not cited in this Election Code of Conduct, the decision of the Chief Election Officer shall be final and binding. To the extent not traversed in these Rules, the Chief Election Officer or the Election Officer/s (with the approval of the Chief Election Officer) shall be vested with powers to state or codify such other Rule/s for the purpose of the smooth, free, fair and ethical conduct of the elections and such Rules shall be ratified by the National Executive Committee without any demur.

For the purpose of removal of doubts, it is clarified that these Rules and the Election Code of Conduct will equally apply and in full force, to the Election/s of the Zonal Managing Committee/s of the five Zones as well. Exceptions, wherever required, have been dealt with appropriately in these Rules and Election Code of Conduct.