

# MEMORANDUM OF ASSOCIATION OF ALL INDIA FEDERATION OF TAX PRACTITIONERS

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

1. **NAME OF THE SOCIETY** : All India Federation of Tax Practitioners
2. **OFFICE ADDRESS** : 3, Prospect House, 1st floor, 29, Raghunath Dadaji Street, Fort, Mumbai - 400 001, or any other place that may be decided by the national executive from time to time.
3. **OBJECTS OF THE SOCIETY** : The Objects of the Federation are :
  - A. **Main Object** : To spread education in matters relating to tax laws, other laws and accountancy.
  - B. **Other Objects**
    - (a) To provide an effective forum for the discussion of the matters pertaining to tax laws and other laws and accountancy and their administration, for the collection and dissemination of information relating thereto and for the development of better understanding and co-operation amongst the members, tax consultants, tax administration, tax payers and all other concerned.

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

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

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

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

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

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



## **RULES & REGULATIONS OF THE ALL INDIA FEDERATION OF TAX PRACTITIONERS**

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

### **1. DEFINITION OF TERMS USED IN RULES & REGULATIONS**

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

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

## 2. AREA OF OPERATION

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

## 3. ACCOUNTING YEAR :

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

## 4. KINDS OF MEMBERSHIP : The Federation shall consist of :-

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

## 5. MEMBERSHIP AND PROCEDURE FOR ENROLMENT :

### A) Individual members shall be :

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

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

- c) **Associate Members** : Any adult person who is not eligible to practice tax laws, may become associate member on payment of a lump sum subscription as may be decided by the National Executive Committee from time to time which shall not exceed Rs. 25,000/- (Rupees Twenty Five thousand only). Such associate member shall not be entitled to vote at any meeting or election nor shall he be entitled to any elective post in the Federation. He shall also be ineligible for co-option as a fullfledged National Executive Committee member.
- d) **Corporate Members**: Any person other than those covered by category a, b and c hereinabove may become corporate member on payment of a lump sum subscription as may be decided by the National Executive Committee from time to time which shall not exceed Rs.50,000/- (Rupees Fifty thousand only).  
  
Such corporate member shall not be entitled to vote at any meeting or election nor shall it be entitled to any elective post in the federation.
- e) **Additional Subscription**: The national executive committee may collect additional subscription in lumpsum or by instalments from all or any of the categories of members as may be decided from time to time for any specific purpose/activities.

Provided that such additional subscription payable at any one time by any member shall not exceed Rs.one- lac.

**B) Honorary Members :**

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

**C) Association Member :**

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

meeting or any other meeting of the Federation. The member association shall have a right to change its representative by giving one month's notice to the Federation in writing.

**6. TERMINATION OF MEMBERSHIP**

- a) The name of any member failing to pay the subscription due before the aforesaid date fixed for the purpose will be liable to be removed from the roll of members of the Federation, after due notice, but the liability of such member for any amount that may have become due by and up to the date of striking off his name, shall not cease, provided however that the National Executive Committee may on a request in writing by the member concerned ceasing to be a member under this Article, continue such member as a member on payment of arrears and on such other conditions as it deems fit.
- b) Any member acting in a manner derogatory to or not in keeping with the aims and objects of the Federation or in violation of its Rules and Regulations, or By-laws framed by the National Executive Committee in that behalf shall be liable to be removed from the roll of members or censured or otherwise dealt with by the National Executive Committee provided that the member concerned shall not be removed, censured or otherwise dealt with, unless he has been given an opportunity of being heard by a Committee appointed by the National Executive Committee for the purpose, in respect of the acts or conduct alleged against him and after a consideration of the report of such committee, provided that no member shall be so removed from the roll without



a vote of majority of 3/5th of the members of the National Executive Committee. Such vote may be taken by postal ballot.

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

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

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

Notwithstanding anything contained in rule 7(3) the National Executive Committee may, at its

discretion, co-opt a member from a new area for the development of the federation activities in that area.

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

**8. NOTICE OF GENERAL BODY MEETING AND QUORUM**

1. The business of the General Body meeting shall be:
  - a) to confirm the proceedings of its previous meeting.
  - b) to consider the report of the National Executive Committee.
  - c) to consider and adopt the Audited Accounts.
  - d) to appoint auditors and fix their honorarium.
  - e) to elect members of the National Executive Committee.
  - f) to transact any other business that may be raised with the permission of the Chair.

2. No business shall be transacted at any General Body meeting unless a quorum of members as specified herein is present at the time of the meeting.
3. Two-thirds (2/3rd) of the total number of members or fifty members entitled to vote on the date of the notice convening the meeting, whichever is less, present in person, shall form a quorum for any Ordinary or special meeting of the Federation. If within half an hour from the time appointed for the holding of a meeting of the Federation, a quorum is not present, the meeting shall stand adjourned for half an hour and upon reassembly at the same venue, whatever number of members that are present shall form the quorum, and the meeting shall proceed to consider the items on the agenda contained in the notice convening the meeting.
4. At all meetings of the General Body, a member shall cast his vote by a show of hand, unless a poll is demanded. Every decision at a meeting of the General Body may be passed by a majority of persons present and voting at that meeting. In the case of an equality of votes, the Chairman of the meeting shall be entitled to have a casting vote.
5. The President shall preside at every meeting of the General Body. However in his absence the Deputy President shall preside as Chairman and in the absence of both, the members present may choose any one of the members present to preside as Chairman.

## **9. EXTRAORDINARY GENERAL BODY MEETING AND ITS FUNCTIONS :**

1. The National Executive Committee may, whenever necessary, or upon a requisition made in writing by at least twenty members or 1/5th of the total number of members, whichever is more, convene a special meeting of the General Body. The requisition must state the Agenda of the Meeting and must be signed by the requisitionists and deposited at the registered office of the Federation.
2. If the National Executive Committee does not proceed to convene such meeting within twenty-one days from the date of receipt of the requisition, the requisitionists, may themselves call such meeting, but in either case any meeting so called shall be held within three months of the date of the receipt of the requisition.
3. Not less than thirty days' notice to members specifying the place, day and hour of the meeting with the Agenda of the meeting shall be given to members either by advertisement or by notice sent by post or otherwise served as hereinafter provided, provided the accidental omission to give notice of a meeting, or non-receipt of such notice by any member shall not invalidate any proceedings of such meeting.

## **10. NATIONAL EXECUTIVE COMMITTEE**

1. The General Body at its Ordinary General Meeting, shall elect forty (40) consenting members duly proposed and seconded to constitute a National Executive Committee of the Federation.



2. Members of such elected National Executive Committee shall after such election meet and in that meeting, may co-opt not more than fifteen (15) members to be the members of the National Executive Committee.
3. The immediate Past President of the Federation and Chairman of each zone (if he is not otherwise a member of the National Executive Committee) shall be the ex officio member of the National Executive Committee.
4. The National Executive Committee, at its first meeting after election shall elect from amongst its members the following office bearers.
  - i) One President
  - ii) One Deputy President
  - iii) Five Vice Presidents (one from each zone)
  - iv) One Secretary General (preferably from the place from where the president is elected).
  - v) One Hon. Treasurer and
  - vi) Five Hon. Jt. Secretaries (one from each zone and preferably from the place from where the respective Vice President is elected)

5. **Meeting of the National Executive Committee**

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

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

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

1. *Member of the National Executive Committee*

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

2. *Hon. Joint Secretary and Hon. Treasurer*

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

3. *Secretary General*

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

4. *Vice Presidents*

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

5. *Deputy President*

Any member of the national executive committee who has actively associated with the activities of the federation, has contributed the updating of the knowledge of the members of the federation by accepting to be a faculty member atleast on four occassions at seminars, conferences etc., organised by the federation at different places in the country, or who has worked as the vice president for at least one term, can be considered to be elected as the Deputy President.

6. *President*

Any member of the national executive committee, who has worked for at least one term as the Dy. President and has been on the National Executive Committee for at least three terms with his active participation and contribution towards the development of the federation activities throughout the country, may be considered to be elected as the President. In case the person who has been a Dy. President, is not willing to become the President, any National Executive Committee

member who has worked as the Vice President for at least two terms may be considered for being elected as the President.

**11. TERM OF EXECUTIVE COMMITTEE AND PROCEDURE OF ELECTION OF OFFICE BEARERS.**

The National Executive Committee at its first meeting after election shall elect from amongst its members the following office bearers for three calender years.

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

Provided always that no individual shall hold the same post for more than two consecutive terms.

**12. OFFICE BEARERS OF NATIONAL EXECUTIVE COMMITTEE AND THEIR DUTIES**

**Functions of the office bearers.**

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

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

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

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

### 13. NOTICE OF MEETING OF NATIONAL EXECUTIVE COMMITTEE AND QUORUM

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

be less than eight shall form the quorum and the National Executive Committee shall proceed with the agenda of the meeting.

**14. ELECTION OF THE NATIONAL EXECUTIVE COMMITTEE**

Subject to other rules and regulations and the election rules framed by the National Executive Committee under rule 7, the general body at its ordinary general meeting shall elect not more than forty (40) consenting members duly proposed and seconded, in the prescribed nomination form, to constitute a National Executive Committee of the Federation for the ensuing term of three years commencing from the 1st January that follows the date for the ordinary general meeting.

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

**15. FILLING OF VACANCIES IN NATIONAL EXECUTIVE COMMITTEE**

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

**16. POWER AND DUTIES OF NATIONAL EXECUTIVE COMMITTEE**

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

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

9. To derecognise an Association or disaffiliate any Federating Unit for non-payment of subscription or any other dues or for any other misconduct.
10. To purchase, take on lease or otherwise acquire; sell exchange, lease or otherwise dispose of any property rights or privileges, movable or immovable, of whatever nature which the Federation is authorised to purchase or acquire for such price and on such terms and conditions as it may think fit.
11. To institute, defend, compound or abandon any legal proceedings by or against the Federation or otherwise concerning the affairs of the Federation.
12. To make and give receipts, or release or issue discharges for money payable to the Federation and for the claims and demands of the Federation.
13. To invest and deal with any of the moneys of the Federation not immediately required for the purpose thereof upon such securities and in such manner as it may think fit and from time to time vary or realise such investments and in particular without prejudice to the said generality to place such moneys on deposit with any Bank or Banks.
14. To enter into all such negotiations and contracts and rescind and vary all such contracts and execute and to do all such acts, deeds and things in the name and on behalf of the Federation as it may consider expedient for or in relation to any of the matters aforesaid or otherwise for the purpose of the Federation.

15. To maintain proper books of account and get the same audited by a Chartered Accountant duly appointed by the General Body.
16. To do all such acts and things as are incidental to or conducive to the attainment of the above powers or any one or more of them and to the objects of the Federation.
17. To prepare Annual Reports of the activities of the Federation; Accounts of Income and Expenditure, balance sheets and other statements, if any, including budget and place the same for the approval of the General Body in the ordinary meeting.
18. To convene the Ordinary and Special meetings of the General Body and to prepare Agenda for its consideration.
19. To hold national convention at least once in three years preferably in the zone from where the Dy. President is a member.
20. To frame Rules and Regulations; or guidelines for conduct of the election to the National Executive Committee, for functioning of zonal offices, for organising seminars and the national conferences and conventions by the zonal office or any of the association members under the banner of the Federation and for the conduct and management of the affairs of the Federation and also to prescribe forms, registers etc. for that purpose.
21. To issue orders, directives, instructions, circulars etc. in the performance of its functions.

22. To hold seminars, conferences, debates, symposia or lectures etc. and to publish journals, bulletins, books and such other literature as it may deem fit, in furtherance of the objects and activities of the Federation.
23. To organise and conduct, foreign tours, hold conferences abroad for the benefit of members.
24. To do all other things necessary or conducive to carrying out the directives of the General Body or the programmes laid down by it.

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

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

**18. PROVISION FOR LOANS AND DEPOSITS**

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

**19. PROVISION REGARDING PURCHASE AND SALE OF IMMOVABLE PROPERTY**

To purchase, take on lease or otherwise acquire; sell, exchange, lease or otherwise dispose of any property rights or privileges, movable or immovable, of whatever nature which the Federation is authorised to purchase or acquire for such price and on such terms and conditions as it may think fit by taking prior permission of the Charity Commissioner as per Bombay Public Trust Act, 1950.

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

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

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

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



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

**(1) Dissolution**

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

(2) In the event of any property, either movable or immovable, remaining after the satisfaction and settlement of all claims and liabilities with the Federation, the same shall be donated to any other institution or organisation having similar or allied objects or activities as those of the Federation.

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

(4) If any difficulty arise, in giving effect to the provisions of any Articles of the Constitution or to any Rules or as to the interpretation or implementation thereof, the decision of the National Executive Committee shall be final and binding as per procedure laid down in sections 13 and 14 of the Society Registration Act, 1860.

