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TAX ADVOCATES BAR ASSOCIATION AMRITSAR

RULES AND REGULATION

1. MEMBERSHIP

- (a) Any person who has been enrolled as an advocate under the Advocates Act may become a member of the Association.
- (b) Application for membership of the Association duly supported by at least two existing members of the Association shall be made to the secretary or the President of the Association which shall be considered by the Executive Committee of the Association. The Executive Committee may, without assigning any reason, decline to admit any person to the membership of the association.
- (b-1) The application for membership shall state, the name and address of the applicant, his/her age, his/her qualifications, the period for which he/she has been practicing in Taxation Laws. The applicant shall further state whether he/she is or had been a member of any other association, whether any disciplinary action had been taken against him/her by any other association body or certificate of enrolment as Advocate under the Advocates Act.
- (b-2) The member making the application shall declare that he/she shall abide by the rules of the Association.
- (b-3) The application shall be made on the form & in the manner prescribed by the Executive Committee under these rules and shall be verified by the applicant. The application shall be accompanied by verified copies of the certificates of the qualifications of the applicant and his enrolment certificate as an Advocate
- (c) Every applicant on being admitted to the membership of the Association shall pay an admission fee of Rs.250/- and a monthly subscription of Rs.10/-. The admission fee and monthly subscription may be changed from time to time by the Executive committee by special Resolution, supported by at least 7 members. The executive Committee may impose special levy not exceeding Rs.50/- per member for any specific purpose from time to time, by special Resolution supported by at least 7 members. Any levy above Rs.50/- shall be imposed by the members in General meeting.
- (d-1) Monthly subscription shall become due and payable on the first day of each month.
- (d-2) Any member who is in arrear of dues to the Association for six months shall be liable to suspension from membership and in case the default continues for a further period of three months his/her name shall be struck off the enroll of membership of the Association.
- (d-3) Any action against a member under clauses d-2 of rule(1) shall be taken by the Executive Committee in it's meeting after giving a reasonable opportunity of being heard to the member concerned. The member aggrieved by the action of the Executive against him/her shall have a right of review by the Association in it's General meeting. The application for such review shall be made by the aggrieved member to the president within fifteen days of the intimation to him of the action taken by the Executive. The review decision of the Association in General Meeting, after opportunity to the concerned member, shall be final.
- (d-4) Any action taken against any member under clause d-2, shall be in writing and recorded in the records of the Association and a copy thereof shall be served on the concerned member. On action becoming final the same shall be displayed on the notice register and on the notice board of the Association.


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- (d-5) Any member who is under suspension shall not be entitled to the use of library and other articals or any services and facilities of the Association. He/she shall further not be entitled to take part in any activities of the Association, including election of the Office Bearers.
- (d-6) No person who has been dismembered from the Association shall be readmitted to the membership of the Association, except on conditions laid out by the Executive Committee. However, a person dismembered for non-payment of any dues to the Association shall be re-admitted only on payment of the Arrears and fresh admission fee.

2. REGISTER OF MEMBERS

- (a) A list of members shall be maintained in a register in which the names, addresses and qualifications of the members of the Association shall be entered and any changes in the membership or addresses or qualifications of any members taking place from time to time shall be recorded.
- (b) Every member shall give notice to the Secretary of the Association of his/her address which he/she desires to be his/her registered place of business or residence and of every change therein.

3. MANAGEMENT

- (a) The management of the Association shall vest in the Executive Committee consisting of at least 11 members (inclusive of 4 office bearers) who shall be elected by the members of the Association in the Annual General Meeting. The total strength of the executive committee shall be not less than 10% of the total members of the Association.
- (b) Any casual vacancy caused by death or resignation of any member of the Executive Committee may filled up by the members of the General Committee from among the members of the Association. Every such appointment shall hold good till the next following Annual General Committee.
- (c) The Executive Committee shall include the following office bearers who shall also be elected from amongst the members in the Annual General Meeting:-
 - i) President,
 - ii) Vice President,
 - iii) Secretary,
 - iv) Finance Secretary.

4. PROCEEDINGS OF THE EXECUTIVE COMMITTEE

- (a) The Executive Committee may meet as often as necessary for the dispatch of business of the Association.
- (b) At least three days notice shall be given for convening a meeting of the Executive Committee. Every notice for calling of the meeting of the Executive Committee shall specify the objects for which the meeting is called.
- (c) The Secretary with the consent of the President, may summon a meeting of the Executive Committee to be held on the day, time and place mentioned in the notice of such meeting.
- (d) The quorum for the meeting of the Executive Committee shall be seven members (including at least three elected Executive members other than office bearers) present in person.
- (e) The Executive Committee may appoint from among themselves or other members of the Association from time to time and sub-committee or sub-committees as may be


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required for any special purpose. The proceedings of the sub-committee when confirmed by the Executive Committee shall form part of the proceedings of the Executive committee.

5. GENERAL MEETING AND PROCEEDINGS AT SUCH MEETINGS:

- (a) The General Meeting of the Members of the Association may be convened as often as deemed necessary for transacting or considering any important matter pertaining to or concerning the Association.
- (b) General Meeting of the members may be summoned by the Secretary with the consent of the President, or in the absence of the President, the vice President, to be held on the day and at the place mentioned in the notice of such meeting.
- (c) At least seven days notice shall be given for all the General Meetings of the Association and every notice for calling of such General Meeting of the members shall specify the objects for which the meeting is called. However in case of emergency, a notice of 24 hours may be taken as a valid notice.
- (d) The quorum for the General Meeting shall be Twenty members or 25% of the total members of association, which ever is less, present in person. If within half an hour of the time of the meeting the quorum is not present, the meeting shall stand adjourned and will be called a fresh.

6. ANNUAL GENERAL MEETING:

- (a) The Annual General Meeting of the Association shall ordinarily be held in the month of April every year, but it may be held even after the month of April on such date as decided by the executive committee, but in no case later than 30th day of June of the relevant year.
- (b) At least 14 clear day's notice shall be given for holding Annual General Meeting. No business shall be transacted in the Annual General Meeting unless Twenty members or 25% of the total members of the association, which ever is less, are present in persons. If within half an hour of the time fixed for the Meeting the Quorum by not present, the meeting shall stand adjourned for the same day and hour in the next week. If in the adjourned meeting the quorum be not present the business of the meeting shall be transacted as if the quorum was duly present.

7. BUSINESS TO BE TRANSACTED IN THE ANNUAL GENERAL MEETING

- (a) The Secretary shall, with the approval of the Executive Committee, issue a programme of business to be transacted in the Annual General Meeting, hereinafter referred to as the agenda which shall include the business of meeting.
 - i) To receive the annual report of the Secretary on the affairs of the Association and Statements of account of the Association for previous year (duly approved and certified by the Executive Committee) and to adopt the same.
 - ii) To hold the Election of the Office-bearers of the Association and the Members of the Executive Committee.
 - iii) To consider such matters or subjects as may be included by the Executive Committee in the Agenda and such other matters as may be brought forward by any member with the permission of the president.

8.A) ELECTION OF OFFICE BEARERS:

- (a) Election of office bearers shall be held every year in the Annual General Meeting.


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- (b) Any member against whom no arrears are due may put in proposal in writing proposing the name of any member against whom no arrears are due for the office of the President, Vice President, General Secretary, & Finance Secretary.
 - (c-1) Such proposal must bear the consent of the proposed members and be supported by at least one more member against whom no arrears are due and must reach the General Secretary at least 72 hours before the time of holding the Annual General Meeting.
 - (c-2) Such proposal shall be accompanied by an Election fee of:-
 - i) Rs.200/- in case of proposal for office of president,
 - ii) Rs.125/- in case of proposal for office of vice president,
 - iii) Rs.100/- in case of proposal for office of Secretary,
 - iv) Rs.50/- in case of proposal for office of Finance Secretary.

The Election fee shall not be refunded except where the proposal is withdrawn in writing under the signature of the proposed member, at least 24 hours before the time of holding the Annual General Meeting.

- (d-1) The Election shall be done by Secret Ballot Strictly under the supervision of the chairman of the Annual General Meeting.
- (d-2) In case no proposal is received for any office or offices, any member present in the Annual General Meeting may be elected by show of hands by the members in the Annual General Meeting.
- d) In case of equality of votes the chairman of the meeting shall be entitled to a casting vote in addition to his own vote as a member.

8 B ELECTION OF MEMBERS OF THE EXECUTIVE COMMITTEE

- (a) Any member present in the Annual General Meeting against whom no arrears are due, may propose the name of any member against whom arrears are due for the Executive Body and after such name is supported by another member, the proposed member shall be elected as a member of Executive Body.

9. GENERAL

- a) All propositions brought forward at any meeting of the Executive Committee or the General Meeting of the Association shall be decided by majority of votes of the members present in person in such meetings. In case of equality of votes the chairman of the meeting shall have a second or casting vote.
- b) No member whose subscription or any other dues are in arrears at the time of the Annual General Meetings, shall be entitled to take part in the proceedings, to vote in the meeting or to hold any responsible office.
- c) All funds of the Association shall be deposited into a scheduled Bank or Banks as may be elected by the Executive Committee from time to time. The accounts with such Bank shall be operated by such officer or officers as may be nominated for the purpose by a Resolution of Executive Committee.
- d) The accounts of the Association shall be prepared upto 31st March every year. The Annual statement of accounts be examined and approved by the Executive Committee and shall be open to inspection by the members of the Association.
- e) Accounts of the Association shall be written regularly and trial balance be prepared every three months and placed before the Executive Committee within thirty days.
- f) In these Rules the words "Arrears" shall mean arrear of subscription or any other amount due from the member to the Association, including contribution to any party or function held by the association or amount of any levy imposed.


Secretary

