# PATIALA TAX BAR ASSOCIATION PATIALA

OFFICE: BAR ROOM, AYAKAR BHAWAN, PATIALA.

Ref. No.		

Dated 10-09.2010

# MEMORANDUM OF ASSOCIATION

# **NAME**

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1. The association shall be called 'PATIALA TAX BAR ASSOCIATION'

# **MEMBERSHIP**

- 2. i)Every person of Indian Origin and whose name is for the time being borne on the rolls of any High Court in India or of the Supreme Court of India as an Advocate, shall be eligible for membership of the Association.
  - ii)An Advocate desirous of enrolments as member of the association shall make an application in writing, duly introduced by an existing member. The application, accompanied by enrollment fee of Rs.1,000/-, shall be submitted to the President or Secretary. The President or Secretary will satisfy the genuiness of the application and may require the presence of the applicant.
  - iii)Each member shall be paying annual subscription for continuation of his membership.
  - iv) The President or Secretary can reject the application for membership if it is found that there is misrepresentation of facts, fraud, impersonation or by forging signatures.
  - v)The President may in his discretion, admit upto two Advocates to be Honorary members of the Association, subject to the approval of committee, for a period of one year. Such honorary members shall be exempted from the payment of all fees and subscriptions, but shall possess no vote in the management and affairs of the Associations.

## AIM OF THE ASSOCIATION

3. i)To promote the administration of law and justice.

ii)To promote up-to-date Knowledge and study of Taxation laws among the members by arranging seminars, debates and discussions on the subject.

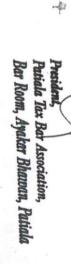
iii)To promote and maintain a high standard of professional conduct and the dignity of the legal profession.

iv) To create the sense of self respect and eradicate and discourage the sycophant tendency in the members.

v)To protect and safeguard the rights, interest and privileges of the members of the legal profession in general and the members of the Association in particular.

vi)To take the united stand against any tendency of disregard toward members.

vii) To eradicate corruption, bribery and toutism.



- viii)To create the sense of fellowship and consolidate the bond of brotherhood.
- ix) To create the spirit of self confidence among the members of the association to face day to day difficulties in profession.
- x)To maintain Bar room for the use of members as their writing, studying and retiring room.
- xi)To recognize the services of the members of the Bar.
- xii) To do all such lawful acts as may be incidental and conducive to the attainment of the above objects.
- xiii) To accept donations from the general public and central/state Govt. to achieve its aims.

# **RULES AND REGULATIONS**

# **MANAGEMENT**

4. The day-to-day affairs of the Association shall, subject to these rules and the general control of the members in general meeting so assembled, be managed by a Committee consisting of the President, Vice-President, Secretary, Joint Secretary and Treasurer so elected by the members of the Association. The President, in consultation with the committee and approval by majority of members thereof, may appoint upto 6(Six) other executive members if deemed neccessary.

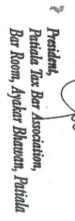
# **ELECTION OF OFFICE BEARERS**

- i)The President, Vice-President, Secretary, Joint Secretary and Treasurer shall ordinary be elected and shall hold office for one year. Provided that if when their year of office has expired but no election has been made, they shall continue in office until such election takes place or 60 days, whichever is earlier.
  - ii) The Election of the office bearers shall ordinarily take place on the 1st Monday in the month of April every year. However, the date shall be notified 10 days before the date of election and a Returning Officer be nominated.
  - iii)The member contesting for any post of Office bearer, shall file his nomination paper before the day appointed for holding of election. Persons desirous for the above said post shall be proposed by one member and seconded by the other and shall also be consented by the candidate concerned. The person may withdraw before the start of election meeting of general house by giving in writing to the President or Secretary personally. The vote shall be by secret ballot papers.
  - President or Secretary personal.

    iv) As all Members will be required to pay the arrears/subscription before 31st of May of every year, any member, who fails to pay the arrears or subscription till due date or thereafter, will not be entitled to vote or contest/participate or propose or second the nomination.
    - v)The final list of eligible voters shall be posted at the notice board in the Bar Room of the Ayakar Bhawan on the 1st working day of April.

# **QUALIFICATION FOR THE ELECTION:**

i)Any member contesting election for any posts should be a member of the association for at least two years. For contesting for the post of President, the



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member should have a standing as an Advocate for Fifteen years. For the post of Vice-President, the member should have a standing as an Advocate for Ten years. For other office bearers the standing shall be five years.

ii)No office bearer shall hold the same office for more than two consecutive terms of one year each. Provided further, a member shall hold the Office of President for a maximum tenure of three terms of one year each and thereafter shall not be eligible to contest for the Office of President.

Explanation: The period of practice will be recorded from the date of first appearance in any kind of proceeding as an Advocate or from the date of enrollment in the respective category whichever is earlier unto the date of election in which the

# MEETINGS OF THE COMMITTEE

i)The committee shall ordinarily meet at least once in a month (except during the <u>7.</u> long vacations) for the disposal of business.

ii)The President shall preside over all the meetings of the committee. In his absence the Vice-President shall preside. If neither the President nor the Vice-President are present at the meeting the members present shall elect one of their members to be the chairman for the meeting.

iii) If the President be absent or office of President becomes vacant at any time, the Vice-President shall act as President and Committee may there upon elect one of their members to act as Vice-President until the President returns or another election takes place as the case may be. If the office of the Vice President becomes vacant the committee may fill up the vacancy in the same manner.

iv)Minimum four office bearers shall constitute a quorum at all meetings of the committee. Each member shall have one vote. The decision of majority of the members present at a meeting shall (except in any case in which these rules otherwise provide) be deemed to be the decision of the committee. In any case in which the votes for and against any motion shall be equal number, the Chairman of the meeting shall have a casting vote.

# POWERS OF THE COMMITTEE

The committee shall in addition to all other powers conferred upon them by any other of these rules, have powers to:

i)Maintain such establishment of clerks and servants for the association as it may deem fit.

ii) Appoint and suspend or dismiss from their appointment any clerk or servant.

(g) iii)Determine and regulate the remuneration and duties and conditions of service of 3 all such clerks or servants.

iv)Expend within budget provision such moneys for the purpose of Association as it

# ANNUAL, SPECIAL & URGENT GENERAL MEETINGS

i)An Annual General Meeting, shall be held generally on 1st Monday in the Month of April every year or as early as possible as the committee may determine. At the Annual General Meeting the business for disposal shall be any business which may be entered in the agenda including the passing of accounts, balance sheet and budget

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ii) A special General Meeting may be held whenever the committee may consider it desirable to convene one for the disposal of any business which these rules require to be transacted at a General meeting or which the committee may deem proper to lay before a General meeting.

iii) A Special General meeting shall be convened by the Committee whenever a requisition for the same shall be made in manner hereinafter provided:-

a)1/5 members of the total members of the Association may request the committee in writing to convene a Special General Meeting and shall state concisely the nature of the business to be laid before the proposed meeting and the precise terms of every motion which is proposed to be put to the General House and shall be dated and signed by the requisitionists and delivered to the President/General Secretary.

b) The committee shall within seven days of the receipt of any such requisition and if the same be found to be in order, convene a Special General meeting for the disposal of the business mentioned therein but no business other than that entered in the requisition shall be considered at such meeting.

**iv)**Not less than seven days notice (excluding the date of the issue of the notice) of every General Meeting shall be given to members except when the Committee convenes a meeting as provided for in rule at S. No. 9.ii, provided that the Committee may call a Special General Meeting by giving three days notice, when such committee considers the calling of such meeting necessary.

(a) Such notice shall be given by:-

1)Pasting the notice in some conspicuous place in the Bar Room at Ayakar Bhawan, Patiala.

2) Circulating notice to such members as can conveniently be informed in that way.

Provided that when this rule has been substantially complied with non-receipt of notice by any member or members shall not render, the proceedings of meeting irregular or effect the validity of any resolution passed there at.

v)Every members shall have one vote on every motion made at any General meeting. All motions put to a General meeting shall ordinarily be determined by a majority of votes. The voting shall be by secret ballot provided that no resolution calling in question the conduct or character or expulsion of any member or variation of or addition to or cancellation of these rules or any of them shall be deemed to be carried unless not less than three-fourth of the members present shall vote for the same. If in the case of any motion determinable by majority of votes, the votes for and against the same are equal in number, the chairman shall have a casting vote. No vote be given by proxy.

vi)A minute of the proceedings at every General Meeting shall be recorded by the Secretary and signed by the Chairman of the meeting and placed on record.

vii) The Chairman of every General Meeting shall have full authority to regulate the proceeding and maintain order there at in such manner as to him may deem fit.

### **SUBSCRIPTIONS**

10. i)Every members shall pay Rs.1,000/- as annual subscription before the 31st of May of each year. In case of failure of the member to pay the amount within the above

President,
Putiala Tax Bar Association,
Bar Room, Ayakar Bhawan, Putiala

stipulated period, he shall be paying in addition to the amount of subscription, a late fee @ Rs.20/- for every month or part of month of delay.

ii)Any member who is a defaulter in payment of annual subscription for a continuous period of two years, his name shall be liable to be removed from membership, provided a 15 days notice is served upon him and the amount still remains unpaid. The name of such person shall be put on the Board in the Bar Room, as defaulter after a default of one year and he shall cease to enjoy the privilege of a member until the amount of arrears is paid.

iii)Every member shall be making additional contributions of such an amount, as the committee may decide for meeting with the expenditure.

# FUNCTIONS AND DUTIES OF THE OFFICE BEARERS 11. i.PRESIDENT:

- a)To Preside over all meetings of the General House of the Association, Executive Committee and other Committees.
- b)To work as the Chief Executive of the Association and as such to see that all the resolutions, rules and regulations of the Association are effectively carried out.
- c)To take all the steps to uphold the dignity and prestige of the Association.
- d)To represent the Association wherever required unless any other representative is elected by the Association.
- e)To maintain discipline and decorum in the meeting. All speeches and remarks shall be addressed to him.
- f)To put resolutions or questions to vote and announce the result of voting and to exercise his right of vote only in case of tie.
- g) The President shall be authorized to incur expenses on any head at any time up to the extent of Rs. 10,000/- without the sanction of the Executive Committee.

### ii.VICE PRESIDENT:

The Vice President shall perform the duties of the President in the latter's absence, due to ill health or when he is out of station or due to any other reason.

### iii.SECRETARY:

- a) The Secretary of the Association shall be responsible for the management of the property of the Association and maintenance of the furniture, books, and all other property other than cash and securities of the Association. In case of anything, he must bring to the notice of the Executive Committee the details thereof.
- **b)**He shall conduct all the correspondence under the supervision and guidance of the President.
- c)He will be the in charge of the office and will ménage its affairs and maintain record of the Association.
- d)He will issue notice for the meetings subject top approval of he President.
- e)He will prepare annual report on the working of the Association and furnish copies of the same to all members.
- showing value of each book, the additions made, books lost, destroyed or sold, Register of furniture and other property of the Association, a minute book of the proceedings of all meetings, two files containing copies of letters issued and letters received. A subscription registers. A book for the agenda of the meeting of the Association, a peon book. Requisition and suggestion file. Complaint file and a Register of members.

President,
Patiala Tax Bar Association,
Bar Room, Ayakar Bhawan, Patiala

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g)He shall be empowered to spend the establishment charges without the previous sanction of the committee, to the extent of Rs. 2,500/- on any head.

h)The employees of the Association shall be under the immediate supervision of the Secretary.

# **iv.JOINT SECRETARY**

THE Joint Secretary shall act as Secretary in the absence of the later.

### v.TREASURER

a)He shall be custodian of all the money of the Association and all sums to the Association shall be payable to and recovered by him. He shall deposit all money of the Association in any scheduled Bank except impress money of Rs. 2,500/- in consultation with the president and the Secretary.

b)He shall maintain and preserve the duplicate receipts of subscription and subscription books.

c)All bills shall be passed by the President or the Secretary before payment is made by the Treasurer and the later shall obtain receipt of all the payments made by him and place them on record.

d)He shall maintain account of the Association and get them audited by the auditor after end of the year and hand over to the Secretary for presenting before the house in the Annual meeting.

# ANNUAL ACCOUNTS/REPORT

12. The Secretary shall submit an annual audited report of the Accounts to the Executive Committee and after approval these annual accounts shall be submitted to the General house by Secretary.

# **BANK ACCOUNT**

13. All the money except Rs. 2,500/- will be deposited in a Bank. The bank account shall be operated upon jointly by any two of the Vice president, Secretary and the Treasurer.

# **AUDIT OF ACCOUNTS**

14. The accounts of the Association shall be audited by the Auditor appointed by the President.

# RIGHT TO INSPECT RECORDS AND ACCOUNTS

Every member of the Association shall have the right to inspect the records and accounts of the Association at any working hours in the presence of the Secretary or the Joint Secretary with the prior written permission of the President.

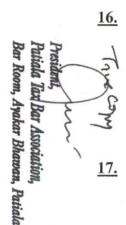
# **COMPLAINTS AND REDREESSAL OF GRIEVANCES**

Any member having any complaint against any presiding officer or any official of the Income Tax or Sales Tax Department, will refer the matter in writing to the President or the Secretary. The President may take any suitable and reasonable action to redress the grievances of the complainant member. If he feels, the matter is serious, he may ask the Secretary to call the meeting of the Executive Committee or General House for taking necessary action.

# **ACTION FOR INDISPLINE**

**17.** a) Willful breach of the rules, tampering with, destroying or pilfering the property of the Bar, use of abuse or force or to cause hurt to any member shall be considered as an act of indiscipline.

b) The member accused of any act of indiscipline may be removed from the



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membership of the Association or any other suitable penal action may be taken against him by the Executive Committee subject to confirmation by the General House of the Association.

# CEASER OF MEMBERSHIP ON SUSPENSION/CANCELLATION OF LICENCE

18. A member shall cease to be a member if his license has been suspended for one reason or the other.

# POWERS TO AMEND THE RULES

19. The general house shall have the powers to change, amend, delete any clause(s) of the Memorandum and the Rules thereunder, by convening a Special General Meeting.

### **DEFINITIONS**

- 20. For the purposes of above, the terms used therein, shall be
  - 1. President: An advocate elected as 'President' in General Elections.
  - 2. Vice-President: An advocate elected as 'Vice-President' in General Elections.
  - 3. Secretary: An advocate elected as 'Secretary' in General Elections.
  - 4. Joint-Secretary: An advocate elected as 'Joint-Secretary' in General Elections.
  - 5. Treasurer: An advocate elected as 'Treasurer' in General Elections.
  - 6.Committee:Committee means committee constituted of President, Vice-President, Secretary, Joint-Secretary, Treasurer and upto six executed members nominated as per Clause-4 above.

(THE ABOVE COMES INTO FORCE FROM TODAY, THE  $10^{TH}$  OF SEPTEMBER, 2010, AS ADOPTED BY THE GENERAL HOUSE).

# **SIGNED**

President

Vice-President

Secretary

Joint-Secretary

Treasurer

True Copy

President,

Patiala Tax Bar Association,

Bar Room, Ayakar Bhawan, Patiala