

**MEMORANDUM OF ASSOCIATION
OF
SALES TAX BAR ASSOCIATION
DELHI**

- I. The name of the Association is "SALES TAX BAR ASSOCIATION (REGD.), DELHI", hereinafter referred to as 'The Association'.
- II. The Registered Office of the Association shall be situated in the State of Delhi and presently at 2nd Floor, Vyapar Bhawan, Indra Prastha Estate, New Delhi-110002. Further, the Association will provide support services to the members in premises available with it at 2nd Floor, Vyapar Bhawan, New Delhi and at other place(s) wherever required.
- III. The objects for which Association is formed, are:
 - (1) To promote and maintain a high standard of professional brotherhood amongst the members of the Association.
 - (2) To promote and encourage friendly feelings, fraternity, unity and co-operation among the members in all matters of common interest.
 - (3) To take such steps as may be expedient and necessary for maintaining the prestige of the Association and also for procuring for the members all due privileges from the Sales-tax Authorities, the Lt. Governor and from other concerned authorities of different departments.
 - (4) To promote and diffuse knowledge and study of law and practice concerning Sales Tax, Income Tax Business, Profit Tax, Estate Duty and other allied Laws.
 - (5) To provide facilities and conveniences to the members of the Association, to maintain a library, to arrange meetings, conferences and the reading of papers on Sales Tax and other subjects with a view to advancing, propagating, improving and simplifying the laws of taxation for the benefit of its members or in particular and of tax payers in general.
 - (6) To watch the state of laws relating to Sales-tax, Income-tax, Estate Duty and other taxation and allied laws.
 - (7) To express opinions on proposed legislation of Sales Tax, Income Tax, Estate Duty and connected laws and to make representations in respect thereof.
 - (8) To procure, publish, issue and circulate gratuitously or otherwise any reports or periodicals, books, pamphlets, leaflets or other documents.
 - (9) To acquire, construct and manage movable and immovable properties of the Association for the attainment of the above mentioned objects.
 - (10) To raise and manage funds, collect donations and make projects for the objects of the Association.
 - (11) To invest and deal with the money of the Association not immediately required in such securities and in such manner as may from time to time be determined.
 - (12) To promote, encourage or undertake organized, research and experimental work.
 - (13) To do all such lawful acts as may be incidental or conducive to the attainment of the objects mentioned above or any of them.
 - (14) To promote and disseminate knowledge and study of any branch of law, jurisdiction and legislation.
 - (15) To promote and provide support services to the members of the Association.
 - (16) To promote contributory financial assistance to its employee in individual cases of bonafide and dire need such as marriage of daughter or a medical treatment of a staff member or a member of his family.
 - (17) To provide contributory assistance to member in individual cases if member is required to undergo inordinate medical treatment or hospitalization.
 - (18) To provide financial assistance through institutional channels in cases of natural calamities or even man made disasters.
 - (19) To provide and render services which are of general public utility within the meaning of Sec. 2(15) of the Income Tax Act, 1961.

- IV. The names, addresses, occupation and designations of the present members of the Executive Committee to whom the management of the affairs of the Association is entrusted as required under section 2 of the Societies Registration Act, XXI of 1860, (Punjab Amendment) Act 1957 as extended to the Union Territory of Delhi are as follows:

S. No	Name	Address	Occupation	Designation
1.	Sh. M. K. Arora	C/O The Sales Tax Bar Association (Regd.), Vikas Bhawan, New Delhi.	Lawyer	President
2.	Sh. D. R. Arora	---do---	C.A.	Vice-President
3.	Sh. G. K. Shukla	---do---	Lawyer	Secretary
4.	Sh. R. S. Mittal	---do---	Lawyer	Jt. Secretary
5.	Sh. I. M. Sehgal	---do---	Lawyer	Member Executive Committee
6.	Sh. P. N. Gupta	---do---	Lawyer	---do---
7.	Sh. O. P. Gupta	---do---	Lawyer	---do---
8.	Sh. Ashok Khanna	---do---	Lawyer	---do---
9.	Sh. S. K. Srivastava	---do---	Lawyer	---do---
10.	Sh. P. N. Chug	---do---	Lawyer	---do---

- V. We, the undersigned, are desirous of forming an Association under The Societies Registration Act XXI of 1860 (Punjab Amendment) Act, 1957 as extended to the Union Territory of Delhi in pursuance of this Memorandum of Association.

S. No	Name	Signatures	Address	Occupation	Name, Address & Occupation of Witness
1.	Sh. M. K. Arora	sd/-	C/O The Sales Tax Bar Association (Regd.), Vikas Bhawan, New Delhi.	Lawyer	
2.	Sh. D. R. Arora	sd/-	---do---	C.A.	
3.	Sh. G. K. Shukla	sd/-	---do---	Lawyer	
4.	Sh. R. S. Mittal	sd/-	---do---	Lawyer	
5.	Sh. I. M. Sehgal	sd/-	---do---	Lawyer	
6.	Sh. P. N. Gupta	sd/-	---do---	Lawyer	
7.	Sh. O. P. Gupta	sd/-	---do---	Lawyer	
8.	Sh. Ashok Khanna	sd/-	---do---	Lawyer	
9.	Sh. S. K. Srivastava	sd/-	---do---	Lawyer	
10.	Sh. P. N. Chug	sd/-	---do---	Lawyer	

**RULES AND REGULATIONS
OF
SALES TAX BAR ASSOCIATION**

- I. **NAME:** The Name of the Association is the "SALES TAX BAR ASSOCIATION (REGD.), DELHI"
- II. **OBJECTS:** The objects of the Association are set out in the Memorandum of Association and may be altered, extended or abridged in accordance with the provisions of the Societies Registration Act, XXI of 1860.
- III. **MEMBERSHIP:**
- (1) **ELIGIBILITY**
Any advocate or a chartered accountant, not disqualified by their respective council, shall be eligible for the membership of the Association, besides the other members on the rolls of the Association as on 5.5.2001 and a sales tax practitioner who possesses the prescribed qualifications and is entered in the list which the Commissioner maintains in that behalf, and who is not disqualified by or under sub-section (2) of section 60 of the Delhi Sales-Tax Act, 1975.
- (2) **ADMISSION OF MEMBERS**
Any person who is eligible to become a member of the Association under Rule III (1) may be enrolled as a member on making application in writing, recommended by a member of the Association entitled to vote, accompanied by the required admission and membership fees prescribed under Rule IV (1) and IV (2)(1) provided it is approved by the Executive Committee. The Executive Committee shall ordinarily dispose of the application within one month from the date of its presentation. In case it rejects the application, it shall record the reason for the same, which shall be communicated to the applicant. The applicant shall have a right of appeal to the General House within one month from the receipt of the decision of the Executive Committee rejecting the application. The appeal can be kept pending till the next General Meeting of the House.
- (3) **REMOVAL FROM MEMBERSHIP**
- (i) Any member who is found to be in arrears in respect of membership fee for one year shall be removed by the Executive Committee from the roll of members after giving him a month's notice of the fact.
- (ii) Any member may be removed from the membership of the Association for reason or reasons other than the one mentioned above, deemed sufficient by not less than 2/3rd majority of the Executive Committee and he shall have a right of appeal to the General House.
- (iii) The secretary shall cause the name of any member removed from the Register of Members of the Association to be put on the Notice Board and, thereupon, he shall cease to be a member and be debarred from the privileges of the Association, provided always that he shall be liable to pay the arrears due from him to the Association till the date of his removal.
- (4) **RE-ADMISSION OF MEMBERSHIP**
A Member removed from the membership under clause 3(i) may be re-admitted by the Executive Committee on such terms and conditions as it may think proper subject to the payment of arrears and a fresh admission fee.
- IV. **FEES:**
- (1) **ADMISSION FEE (w.e.f. 05-05-2001)**
An admission fee of Rs. 5000/- from an applicant upto the age 30 years and Rs. 10000/- from an applicant above the age of 30 years (inserted w.e.f. 01.04.2014 passed in EGM held on 12.11.2013) shall be charged from every applicant admitted for enrolment as a member and a further sum of Rs. 7500/- (w.e.f. 25.05.2012 passed in AGM held on 25.05.2012) shall be charged from such member, as his/her contribution to the Benevolent Fund, provided that such member is eligible to subscribe to the Fund.

~~Over and above such contribution if any, required to be made, every participating member of the Benevolent Fund Scheme shall contribute Rs. 3000/- in three equal installments of Rs.1000/- each towards the corpus of the said fund. However, he/she may, if he/she so wishes, make a lump sum contribution of Rs. 3000/- in the very first year in which he becomes liable to make contribution.~~ (deleted w.e.f. 25.05.2012 passed in AGM held on 25.05.2012). Every member shall pay Rs. 500/- every year as annual contribution towards the Benevolent Fund over and above the amount paid at the time of admission and as contribution towards corpus.

(2) **MEMBERSHIP (w.e.f. 05-05-2001)**

- (I) A member shall pay a membership fee of Rs. 1000/- per annum (w.e.f. 01.04.2009 passed in AGM held on 26.05.2008).
- (II) A member shall have to pay Rs. 500/- every year towards the Benevolent Fund.
- (III) Any person who applies for enrollment as a member after the 30th September in any year shall pay half the annual membership fee. Any person who is enrolled before the 30th September in any year shall pay the full membership fee.
- (IV) The admission fee or/and membership fee may be increased from time to time by the Executive Committee by 2/3 majority.
- (V) The members who attain the age of 75 years shall be exempted from payment of annual subscription. (w.e.f. 01.04.2007).
- (VI) A member shall pay Rs. 100/- per year towards Extra Curricular Activity Fee (w.e.f. 25.05.2012 passed in AGM held on 25.05.2012).
- (VII) A member shall pay Rs. 100/- towards staff welfare, medical, health insurance of Staff and their families (w.e.f. 29.12.2014 passed in AGM held on 29.12.2014).
- (VIII) At the time of admission, the member shall pay Rs. 100/- for I.D. Card (w.e.f. 29.12.2014 passed in AGM held on 29.12.2014)

(3) **TIME OF PAYMENT**

The Annual Membership fee shall be payable by the end of March every year.

V. MANAGEMENT

(1) **EXECUTIVE COMMITTEE: (w.e.f. 05-05-2001)**

The affairs of the Association shall be managed and controlled by an Executive Committee which shall consist of Eleven members elected every year by the members, as provided hereinafter, in addition to the Office Bearers.

Provided further that the outgoing President shall always be the Ex-Officio member of the Executive Committee and provided further that the new President shall nominate one more member to the Executive Committee.

(2) **OFFICE BEARERS: (w.e.f. 05-05-2001)**

The members of the Association shall elect the Executive Committee, including the following Office Bearers:

- (i) President
- (ii) Vice-President
- (iii) Secretary
- (iv) Joint Secretary-cum-Treasurer

None of the Office Bearers of the Association, during their tenure of office, shall hold brief for or on behalf of the Sales-tax Department.

Further, none of the members of the Executive Committee, including the Office Bearers, should have incurred any disqualification under the rules and regulations of the Association. Any member who has incurred any such disqualification shall cease to be a member of the Executive Committee.

(3) **DURATION OF THE OFFICE**

The Office Bearers and the members of the Executive committee shall hold office until the next General elections take place.

(4) **VACANCIES**

The Office of the member of the Executive Committee shall fall vacant:

- (a) If he dies or voluntarily resigns.
- (b) If he fails to attend four consecutive meetings of the Executive Committee unless he resigns.
- (c) If he ceases to be a member of the Association.

(5) **PRESIDENT**

The President shall be the Executive head of the Association. The duties and function of the President shall be :

- (a) To preside over all meetings of the Association and the Executive Committee.
- (b) To represent the Association on such occasions as may require representation of the Association.
- (c) To guide & manage the functioning of the Association.

(6) **VICE-PRESIDENT**

The Vice-President shall act for the President in his absence.

(7) **SECRETARY**

The duties of the Secretary shall be:

- (i) To maintain a register of the members of the Association and all records of the Association.
- (ii) To issue notices of meetings and prepare agendas.
- (iii) To keep the minutes of the proceedings of all meetings of the Association.
- (iv) To carry on correspondence on behalf of the Association.
- (v) To collect subscriptions.
- (vi) To present the annual Income and Expenditure account and the Balance sheet duly audited and reported upon by an Auditor appointed by the Executive Committee.
- (vii) To use the funds of the association for the improvement of the library, for payment of subscription to newspapers & law journals and for the welfare of the members and for such other purposes as may be necessary proper, provided that in case of an expenditure involving a sum exceeding Rs. 100/- during a month in addition to expenses of a regular nature he shall obtain the prior sanction of the Executive Committee.

(8) **JOINT SECRETARY-CUM-TREASURER**

The Joint-Secretary-cum-Treasurer shall keep regular accounts in respect of all income and expenditure of the Association and shall make a quarterly report to the Executive committee. He shall generally assist the Secretary in the performance of his duties and during the latter's absence, perform the duties of the Secretary.

(9) **POWER AND FUNCTION OF THE EXECUTIVE COMMITTEE**

- (1) Unless otherwise determined, the Executive Committee shall exercise the following powers and perform the following duties:-
 - (a) To manage and control all affairs of the Association and generally to do all such things as are incidental and conducive to the attainment of the objects of the Association.
 - (b) To determine all questions regarding the general policy of the Association.
 - (c) To make rules for the use of furniture, library, including imposition of levies & fines, and prescribe the procedure for convening meetings; the services of notices and for any other matter.
 - (d) To appoint any sub-committee or any individual regulations subject to carrying out any specific purpose whenever deemed expedient.
 - (e) To amend, alter, bridge or extend any rules or regulations subject to the approval of the General House by a 3/5th majority of the members present.
 - (f) To fill casual vacancies of the members of the Executive Committee, including office-bearers, for the remaining period preceding the next election, of the Executive Committee by a 2/3rd majority of the members present.
 - (g) To appoint an auditor for every year from amongst the members of the Association to audit and report upon the accounts of the Association. Auditors appointed shall not be a

member of the Executive Committee. The Executive Committee shall also appoint an auditor for the internal audit of the accounts,

- (h) To supervise the accounts and the records of the Association, to employ peons or other staff, to pay their salaries and grant them increments and to dismiss any such peons or members of the staff and to employ others in their place.
- (i) To appoint from among the members of the Executive Committee a member to look after the library.
- (j) The Executive Committee shall be responsible for proper maintenance of the accounts and other records. After every three months, the Secretary shall place the accounts of the Association before the internal auditor for auditing of the accounts and after every six months before the Executive Committee.
- (k) There will be an official publication of a magazine of the Sales Tax Bar Association, containing decisions on Sales Tax matters, circulars and notifications issued by various Sales Tax Authorities. The charges so fixed by the Executive Committee would be compulsorily payable by every member along with the annual subscription, otherwise the member will be considered to be in arrears.

Explanation: (inserted w.e.f. 27.5.1978 by General House)

If from one office more than one person is a member of the Bar Association, then only one member may purchase the D.S.T.C. volume, and the other may be exempted from this sub-clause on moving an application to the Executive Committee.

The 'Year' means the financial year i.e. from 1st April to 31st March (As amended w.e.f. 26th May, 1984 by General House).

VI. MEETINGS OF THE EXECUTIVE COMMITTEE

(1) NOTICE:

For an ordinary meeting of the Executive Committee the Secretary shall ordinarily give three days notice together with a statement of the nature of the business to be brought before the meeting, provided that in case of emergency, a meeting may be convened by a shorter notice which shall not be less than 24 hours. The notice may be by circulation.

(2) QUORUM

At every meeting of the Executive Committee at least seven members shall form a quorum. If the quorum is not formed within 30 minutes of the time announced for it, the meeting shall be adjourned and for such an adjourned meeting the quorum shall not be necessary. The adjourned meeting may be held on the same day at the same place after 15 minutes.

(3) SUMMONING OF MEETING

A meeting of the Executive Committee may be summoned by the President or the Secretary on his own initiative or on a written requisition by at least five members of the Executive Committee.

(4) VOTING

Ordinarily, all decisions of the Executive Committee shall be according to the opinion of the majority of the members present and eligible to vote, expressed by show of hands, but on the demand of at least five members, the matter under discussion shall be decided by ballot. Every member present, who is not disqualified for voting, shall have one vote. In case of the Chairman, he shall have a casting vote.

(5) RESOLUTION BY CIRCULATION

Any resolution required to be passed in the General Meeting or in the meeting of the Executive Committee shall be deemed to have been so passed, if on circulation, the assent of the 2/3rd of the members of the General Body or the Executive Committee, as the case may be, has been obtained in writing.

(6) MATTERS FOR DISCUSSION

No matter other than the one mentioned on the Agendas of the meeting shall be brought before the meeting of the Executive Committee, except with the special permission of the Chairman or of at least 1/3rd of the members present.

(7) **EFFECT OF VACANCIES**

No act or proceedings of the Executive Committee shall be invalidated merely by the existence of vacancies.

VII. GENERAL MEETINGS

(1) **NUMBER OF MEETING IN A YEAR**

There shall be ordinarily two general meetings in a year.

(2) **SUMMONING OF**

A general meeting may be summoned by the President or the Secretary on his own initiative or on a written requisition by at least 50 members of the Association.

(3) **QUORUM**

At every general meeting of the Association, 1/4th of the total members or 50 whichever is less shall form a quorum. For an emergent general meeting, 50 members shall form a quorum. In case quorum is not formed within 30 minutes of the time announced for the general meeting, the meeting shall be adjourned. The adjourned meeting can be held after half an hour at the same place or on any other day at the place and time as decided by the President.

(4) **NOTICE**

The Secretary of the Association shall give at least 14 days clear notice for holding a general meeting stating the place, day and agenda for the same, but the Secretary or the President may call an emergent general meeting giving 24 hours notice by affixing the same on the Notice Board.

(5) **PROCEDURE**

The procedure prescribed for the Executive Committee's meeting shall also be followed in the general meeting.

VIII. ELECTIONS

(1) **TIME FOR HOLDING ELECTIONS:**

The Annual General Meeting & Elections (inserted w.e.f. 12.11.2013 passed in AGM on 12.11.2013) of the Association shall be held by the end of the month of ~~May~~ (deleted w.e.f. 12.11.2013 passed in AGM on 12.11.2013) **December** (inserted w.e.f. 12.11.2013 passed in AGM on 12.11.2013) every year:

- (a) To pass the audited accounts,
- (b) To elect the Office-bearers and members of the Executive Committee, and
- (c) To transact such other business as may be necessary.

(2) **METHOD:**

The elections shall take place by secret ballot and or by Electronic system (inserted w.e.f. 10-05-2013 as passed in EGM on 10-05-2013), as per regulations in the Appendix hereto.

- (3) Any person who is enrolled as a member less than three months before the elections, or a member who is in arrears in respect of membership fee, Benevolent Fund contribution, library fine, telephone charges, Appendix B & C etc. shall not be entitled to vote and contest the election. Further, no member who has incurred any disqualification under these Rules and Regulations or under any provision(s) of the constitution will be entitled to contest the elections.

Members of the Executive Committee or Office-bearers who has incurred any disqualification under the Rules and Regulations of the Association shall not be eligible to contest election for next two years after he has incurred such disqualification.

Explanation: 'Election' also includes "Bye-election".

(4) **QUALIFICATIONS OF THE CANDIDATES**

The candidates seeking election should on the date of filing of the nomination papers be eligible to vote. The candidate seeking election:

- (i) As a Member of the Executive Committee or for the post of Joint Secretary-cum-Treasurer, should have been a member of the Association continuously for a period of not less than three years at the close of the immediately preceding financial year;
- (ii) For the post of Vice-President / Secretary, should have been a member of the Association continuously for a period of not less than five years at the close of the immediately preceding financial year.
- (iii) For the post of President, should have been a member of the Association continuously for a period of not less than ten years at the close of the immediately preceding financial year.

(inserted w.e.f. 10-05-2013 as passed in EGM on 10-05-2013).

IX. MISCELLANEOUS

(1) **CONDUCT OF MEETING WHEN PRESIDENT OR VICE-PRESIDENT IS ABSENT**

In the absence of both the President and Vice-President in the meeting of the Association or the Executive Committee, the members present shall elect a Chairman from amongst themselves to preside over the meeting.

(2) **POWER TO REGULATE PROCEEDING OF MEETING**

The President or the Chairman, as the case may be, shall have full authority to regulate the proceedings of a meeting and maintain order there and in such manner as he thinks fit.

(3) **REQUISITION OF THE MEETING IN THE EVENT OF SECRETARY FAILING TO CALL**

If the Secretary fails to call a meeting of the Executive Committee or of the Association, as the case may be, for which a requisition giving 14 days notice, as laid down in the above Rules has been served on him within a period of 15 days from the receipt of notice of requisition, the requisitionist shall be entitled to convene the meeting, and for such purpose they shall give notice as laid down in the Rules and Regulations of the Association. Such a meeting shall be deemed to have been duly and validly convened.

X. RESIDUARY PROVISION

(1) The funds of the Association shall consist of the following:

- (i) Admission fees, if any
- (ii) Membership fees and special contributions and levies, fines and
- (iii) Donations.

(2) All the income of the Association shall be applied towards the promotion of the objects of the Association as appearing in the Memorandum of Association. The expenses of the Association shall be defrayed out of the funds of the Association.

(3) The funds of the Association shall be kept in a scheduled bank and the same shall be operative by the Joint-Secretary-cum-Treasurer or the Secretary, counter-signed by the President.

(4) No member or office-bearer shall be answerable for any loss arising from the administration of the funds or damage or deterioration of the funds of the Association unless the same is caused by wilful default of trust or culpable negligence on his part.

(5) If at any time the Association is dissolved, the remaining funds (or property, if any) whatsoever, left after the satisfaction of all its just debts and liabilities shall be disposed off in accordance with the provisions of the Societies Registration Act, XXI of 1860.

(6) Every member of the Association shall be bound by its Rules and Regulations, Bye-laws.

(7) All matters not specifically provided in the Rules and Regulations shall be decided by the Executive Committee.

(8) Amendments of Rules and Regulations:

The Rules and Regulations shall not be amended except upon a vote of 3/5th majority of the members present in the General Meetings or in a meeting specially convened for this purpose, except the Rules which can be amended by a bare majority.

(9) SUITS:

The Secretary may sue or be sued and may take such legal proceedings as may be considered expedient, on behalf of the Association.

(10) CONTRACTS:

The Secretary shall enter into any contract or execute such documents on behalf of the Association as may be necessary, with the prior approval of the Executive Committee.

(11) This constitution shall take effect from 1st January 1975.

ELECTION REGULATIONS

- (1) The Secretary shall invite nomination papers for office bearers and members of the Executive Committee of the Association so as to reach him or the Joint-Secretary of the Association not later than 7 days before the date fixed by the Executive Committee for the Annual Meeting.
- (2) At least three days period shall be given for filing of nomination papers.
- (3) (a) The candidate or his sponsor or agent for the election shall deposit with the Secretary the following non-refundable fees:
 - Rs. 5000/- for Presidentship
 - Rs. 4000/- for Vice-Presidentship
 - Rs. 3000/- for Secretary
 - Rs. 2000 /- for Joint Secretary-cum-Treasurer
 - Rs. 1000/- for membership of the Executive Committee.
 (W.E.F. 29.12.2014 passed in AGM held on 29.12.2014).
- (b) Upon receipt of the prescribed fee for a particular office/post, the official nomination paper/papers for the same shall be issued by the Secretary, who shall enter the name of the person for whom the same has/have been issued.
- (c) Nomination shall be filed on officially issued nomination papers.
- (d) No nomination paper shall be received after 5:00 P.M. on the last day fixed for receipt thereof.
- (4) The nomination paper shall be in the following form:-

Nomination paper for election of the Executive Committee of the Sales Tax Bar Association, New Delhi for the year

- (A) Name of the candidate (IN BLOCK LETTERS)
- (B) The Office / Post for which the candidate is proposed.
- (C) Name of the proposer with membership number (IN BLOCK LETTERS)
- (D) Signature of the proposer
- (E) Name of the seconder with membership number (IN BLOCK LETTERS)
- (F) Signature of the seconder.

~~Signed declaration and acceptance by the candidate.~~ **DECLARATION & ACCEPTANCE BY THE CANDIDATE**

I, _____, accept my candidature for the Office / Post _____ and solemnly declare and affirm that I am eligible to contest in terms of the Rules and Regulations of the Association at the time I am signing this acceptance and I undertake to abide by the Rules & Regulations of the Association.

Place:

Date:

Signature of the Candidate.

(Name of the Candidate)

Membership No.

- (5) The nomination paper shall be given in a closed cover. The receiving Officer shall note the date and time of receipt thereof and put a serial number thereon.
- (6) The candidate and his proposer and seconder should also be eligible to vote at the time they put their respective signature on the nomination paper.
- (7) Closed cover containing the nomination paper shall be opened in the office of the Association at 5:15 P.M. on the last date fixed for the receipt thereof in the presence of such members as may like to be present on the occasion. The nomination paper shall be initialed by the Secretary and the Serial No, date and time appearing on the cover shall be endorsed on the respective nomination paper. A list containing the names of the candidates and other particulars contained in the nomination papers shall be prepared in duplicate, immediately, and signed by the Secretary and one of these lists shall be put on the Association's Notice Board forthwith, and the other shall be placed by him before the Executive Committee on the next following days.

- (8) The Executive Committee shall appoint a member of the Association as an Election Officer and another member as alternate Election Officer (inserted w.e.f. 23-12-2015 as passed in AGM held on 23-12-2015) and some other Polling Officer (deleted w.e.f. 10-05-2013 as passed in EGM on 10-05-2013) for the purpose of conducting the elections and another member of the Association as an Election Tribunal and another member as alternate Election Tribunal (inserted w.e.f. 23-12-2015 as passed in AGM held on 23-12-2015). None of the members so appointed shall be a candidate for the election nor any proposer, seconder or a member of the Executive Committee. (inserted w.e.f. 10-05-2013 as passed in EGM on 10-05-2013) An appeal shall lie to the Election (substituted w.e.f. 10-05-2013 as passed in EGM on 10-05-2013) Tribunal against the decision of the Election Officer and the Tribunal's decision shall be final. In case the Election Tribunal or Alternate Election Tribunal is not able to function for any reason whatsoever, the incoming Executive may appoint any member of the Association as Election Tribunal. (inserted w.e.f. 23-12-2015 as passed in AGM held on 23-12-2015).
- (9) The Election Officer shall perform the following functions:-
- To scrutinize the nomination papers received in the Office of the Association on the date and at the time previously notified for the purpose by the Secretary in the presence of such members of the Association, as may wish to be present on the occasion.
 - To prepare a final list of the candidates remaining eligible for election after the Scrutiny and to put up the same on the Association Notice Board.
 - To conduct the election with the help of the Polling Officer as appointed by the Executive committee of the Association, none of whom will be a candidate for the election. To appoint some members of the Association as Polling Officers to assist him in conducting the election. None of the Polling Officers so appointed shall be a candidate in the election nor a member of the Executive Committee. However, the Election Officer may also take help of some of the members at the time of counting of the votes polled, if so required. (substituted w.e.f.10-05-2013 as passed in EGM on 10-05-2013)
 - The ballot papers shall be issued, bearing photo of the candidates (inserted w.e.f. 23-12-2015 passed in AGM held on 23-12-2015) to the members who are eligible to vote during the polling hours by the Election Officer on the election day. The ballot papers shall be secretly marked and put in the boxes placed for the purpose. However, in case polling is done by electronic system, then separate system / method compatible thereto shall be adopted by the Election Officer (modified w.e.f. 10-05-2013 as passed in EGM on 10-05-2013).
 - Only those ballots shall be valid for counting which have been officially issued.
- (10) Withdrawals shall be made two days prior to the date fixed for the elections.
- (11) All the nomination papers of a member who has filed his nomination papers for more than one office or post shall be deemed to have been withdrawn, if he does not withdraw from all but one post or office, within the time notified for withdrawals.
- (12) At the conclusion of the polling, the Election Officer shall open the boxes and count the votes polled by such candidates (deleted w.e.f. 10-05-2013 as passed in EGM on 10-05-2013) in the presence of such members as they may (deleted w.e.f. 10-05-2013 as passed in EGM on 10-05-2013) the candidates and or their representatives who wish to be present thereat (substituted w.e.f. 10-05-2013 as passed in EGM on 10-05-2013).
- (13) The Election Officer shall announce the results of the election and the constitution of the Executive Committee, elected in the Annual General Meeting, and if that be not possible, he shall notify the same by means of notification put on the Association's Notice Board.
- (14) The used and unused ballot papers shall be sealed and preserved by the Election Officer for ten days after the date of election and unless the ballot papers are requisitioned by the Election Tribunal in the meantime, the same shall be destroyed.
- (inserted w.e.f. 29.5.81 by General House)
- (15) (a) Appeals arising out of the Election matter or against the election results shall lie only after the election results have been declared/notified. The appeals shall be preferred before the Election Tribunal within 7 days of the declaration/notification of the results. However, appeal(s) against the rejection of the nomination paper(s) may be filed by the aggrieved candidate(s) in the Association's office by 6 p.m. on the following day after such rejection. The appeal(s) shall be heard & decided by the Election Tribunal latest on the following working day of the receipt of the appeal(s) from the candidate(s) whose nomination(s) is /are rejected. (inserted w.e.f. 10-05-2013 as passed in EGM on 10-05-2013).

- (b) Each aggrieved candidate who may file an appeal before the Election Tribunal shall deposit an appeal fee of Rs. 250.00 with the office of the Bar Association and shall enclose the receipt thereof along with the appeal petition.
- (c) The Election Tribunal shall adopt its own procedure for disposal of appeal which he shall notify on the notice Board of the Association within 7 days of the last date of filing of the Appeal/Appeals.
- (d) The Election Tribunal shall deliver its judgement within a period of 60 days from the date of announcement of the election results. In case the Election Tribunal fails to deliver the judgement within the said period, the appeal/appeals shall abate.
- (e) The decision of the Election Tribunal shall be final and binding for all intents and purposes and no suit shall lie in any court of law unless the remedy as provided hereto before above has been exhausted.
- (f) The cost, if any, awarded by the Tribunal shall be binding and recoverable from the concerned member as arrears of subscription of the Association.

CODE OF CONDUCT FOR THE PURPOSES OF THE ELECTIONS

1. Neither any candidate nor his / her supporter, directly or indirectly, shall arrange, organize, sponsor or participate in any party / get together for the members during the period starting with the issue of the notification for the elections of the Association and ending with the declaration of the results of the elections.
2. No candidate and or his / her supporter shall affix, display or paste any banner, poster, handbill or any other publicity material inside or outside the Bar Premises. Any distribution of visiting cards or any other publicity material shall be prohibited on the day of polling.
3. Any violation or contravention of the election code of conduct and or any other rules & regulations notified by the Election Officer may disqualify the concerned candidate from the election.

(Code of Conduct inserted w.e.f. 10-05-2013 as passed in EGM on 10-05-2013)

APPENDIX - B

REGULATION REGARDING HOLDING OF A FUNCTION

- (a) No function of the Association should be arranged unless it is sanctioned by the Executive Committee in a meeting. The Executive Committee shall generally sanction holding of function with a view to benefit the generality of common membership. While according to sanction of a function, the Executive Committee shall decide the general guidelines in connection with the same.
- (b) Finances of such functions should not be raised by collecting contribution in advances. Actual expenses incurred should be paid in the first instance out of the funds of Association.
- (c) Each and every member should be made to bear the expenses of such functions equally. Accordingly after each function the actual expenses should be divided equally among the members on the roll of the Association for the time being and subject to clause (a) each member should be debited to his account.
- (d) However, if any member informs the Secretary of his inability to attend a function at least three days ahead of it, he should be charged an amount equal to the one-half of the amount chargeable from the others.

Provided that if a member has been prevented from attending a function by his illness, absence from station or any other reason considered sufficient by the Executive Committee of the Association, he shall not be charged.

- (e) The Secretary would notify the amount chargeable from each member after such function.
- (f) Any arrears against a member should be deemed to be the dues of the Association and should be dealt with accordingly.
- (g) No liquor shall be served in any function arranged by the Association. Vegetarian and Non-Vegetarian food shall, as far as possible, be served on separate tables.

APPENDIX - C

REGULATIONS REGARDING CONTRIBUTORY AMELIORATIVE ASSISTANCE

- (a) In order to provide contributory financial assistance through institutionalized channels in case of natural calamities or even man made disasters, the Executive Committee shall determine in its meeting, quantum of financial assistance for remittance for the benefit of persons adversely affected by natural calamities or man made disasters and further to determine contribution to be obtained for such assistance from each member of the Association in equal proportion.
- (b) Like-wise, in order to provide ameliorative contributory financial assistance to any member if he is required to undergo inordinately expensive medical treatment/hospitalization, the Executive Committee shall in its meeting determine quantum of such assistance for remittance and the contribution to be obtained for such remittance from each member of the Association in equal proportion.
- (c) Also, with a view to provide contributory financial assistance to the staff employees in individual cases of bonafide and dire need, such as marriage of daughter or a medical treatment of a staff member or a member of his family, the Executive Committee shall in its meeting, determine quantum of such assistance and the contribution to be obtained for such remittance from each member of the Association in equal proportion.
- (d) To promote the objectives mentioned above, the Association as a body will contribute and render financial assistance. In cases of natural calamities or man made disasters only through organizations/institutions funds stipulated and recognized U/S 80-G of Income-Tax Act, 1961.
- (e) To promote the objective, mentioned above, each member shall contribute equally towards the assistance amount, which the Secretary would notify.
- (f) To promote the objective mentioned above, the Executive committee shall disburse assistance amount from the financial resources of the Association.
- (g) Any arrears in payment of assistance amount against a member shall be deemed to be the dues of the Association.

BENEVOLENT FUND

SALES TAX BAR ASSOCIATION, DELHI

(Objects, Rules and Regulations)

OBJECTS:

1. To raise and create a Benevolent Fund for the benefit of the families of the members of the Sales Tax Bar Association, Delhi in case a member of the Association, dies, his/her family shall be provided benefit in the form of cash from the fund.
2. To render help to the members who due to some accident or otherwise are permanently disabled to carry on with their profession.

RULES AND REGULATIONS:

1. This fund shall be deemed to have been created on 1.1.1975.
2. Every member of the Association shall pay:
 - (a) A sum of Rs. 7500/- (w.e.f. 25.05.2012) towards the capital of the Benevolent Fund and the same shall be payable at the time of his admission to the membership.
 - (b) Over and above such contribution, if any, required to be made, every participating member of the Benevolent Fund scheme shall contribute Rs. 3000/- in three equal installments towards the corpus of the said fund. However, a member, may, if he so wishes, make a lump sum contribution of Rs. 3000/- in the very first year in which he becomes liable to make contribution.
 - (c) A member shall pay Rs. 500/- every year as annual contribution towards the Benevolent Fund over and above the amount paid at the time of admission and as contribution towards Corpus.
3. Contribution to this fund shall also be accepted and collected.
4. To augment the fund, function like cultural bode, fairs, film shows etc., shall also be organized and souvenirs and brochures be issued.
5. A separate bank account in the name of the Association shall be opened where receipts, in respect of the fund whether received from members along with yearly subscriptions or from contributions or other sources, shall be put in and shall not be used for any purpose other than the one mentioned in the objects of the fund above.
6. The bank account relating to the fund shall be operated upon by the President and the Secretary of the Association, jointly. The moneys of the fund in excess of Rs. 1000/- shall be put in Fixed Deposit for a term to be decided by the Executive Committee of the Sales Tax Bar Association, Delhi.
7. The fund shall be managed by the Executive Committee of the Sales Tax Bar Association, Delhi.
- 8.(a) A member of the Sales Tax Bar Association, who has not been in arrears for continuously two years in the matter of payment of subscription of the Association on the date when the subscription is due, if he/she dies on or after 5th May, 2001, his/her family shall be helped with a sum of Rs. 50,000/- in case his/her death is in the financial year ending on 31.3.2002, Rs. 75,000/- in case his/her death is in the financial year ending 31.3.2003 and Rs. 1,00,000/- in case of his/her death is in the financial year ending on 31.3.2004 and thereafter.

Explanation:
Removal in this rule shall mean removal of his/her name from list of members by the Executive Committee from the date of such resolution.
- 8.(b) As soon as information is received regarding the death of a member, an emergent meeting of the Committee shall be called and it shall be decided in what mode and manner, the benefit/help is to be given to the family of the deceased.
9. In case of disability of any member due to an accident or otherwise, the Executive may sanction any help and also the mode and manner in which such help has to be given. Any such help shall be given out of the Benevolent Fund of the Association.
10. The Executive Committee of the Sales Tax Bar Association, Delhi, may make any changes in the object and Rules and Regulations of this fund by 3/4th majority of the members of the Executive Committee. Such a decision of the Executive shall be subjected to the sanction by the General House of the Association.

11. Any member, who after obtaining the age of 50 years, joins this Association for the first time, then he shall neither be entitled to any benefits nor be liable to make any payments under this Scheme.
12. A separate account of the receipt, income and disbursement shall be maintained in respect of the fund of the Scheme and shall be placed before the General House for approval every year in the Annual General Meeting of the Association.
13. In case of member who is enrolled as member of the Association between the age of 40 and 50 years, his family shall be entitled to benefits @50% of the sums specified in sub-rule (a) of rule 8 of the Rules and Regulations of the Benevolent Fund.