

INCOME TAX BAR ASSOCIATION CALCUTTA

Estd. 1924

MEMORANDUM OF ASSOCIATION

1. NAME : The name of Association in "Income Tax Bar Association, Calcutta".

2. OFFICE & LIBRARY : The Office and the Library of the Association shall ordinarily be situated at Aayakar Bhawan Annexe, First Floor, P-13, Chowringhee Square, Calcutta - 700 069, with a Library at Income Tax Appellate Tribunal, situated at 225/C, A.J.C. Bose Road, Calcutta - 700 020 but these can be shifted to such other place or places as and when it would become necessary and/or advantageous with liberty to have other offices and libraries.

3. OBJECTS : The objects of the Association are as follows :

(a) To promote unity among the members of the Association and foster fraternal relationship amongst them with a view to raising their ethical and professional standards;

(b) To provide for its members a common meeting place where they may gather and have facilities for carrying on their profession of practising law on direct taxes and allied laws;

(c) To provide and maintain well-equipped libraries containing books and journals relating to laws in general and fiscal laws in particular, for the use of the members;

(d) To provide scope for mutual discussions amongst members in all matters of their professional interest;

(e) To do all that is necessary to maintain, safeguard and protect the interest, rights and privileges of the members and of the profession and to uphold the dignity of the Bar;

(f) To encourage members to participate in dis-

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cussions for the furtherance and development of Laws and tax laws in particular in the formulation of sound and practical rules and bye-laws framed by various authorities and agencies of the Union and State Governments and other statutory bodies;

(g) To help spread of useful knowledge for moulding public opinion towards the observance of and respect for the rule of law;

(h) To arrange for legal aid free or at a nominal fee to the needy in special circumstances;

(i) To aid, to help, and to guide any person, who is oppressed, distressed, harassed or bewildered, in the field of direct taxation and to follow up with a view to attainment of his relief before higher Authorities or in a Court of law;

(j) To help any member who is in pecuniary difficulties and needs financial assistance;

(k) To raise the professional standard of the members by means of discussions, symposia and seminars, organised periodically;

(l) To arrange social functions for promoting and cultivating friendly relations amongst the members;

(m) To promote harmonious relationship between the Judiciary, Tribunals and Tax Authorities, and the Bar;

(n) To publish journals and periodicals of the Association dealing with topics of interest to the profession;

(o) To accept donations, endowments, special subscriptions, ad hoc contributions to carryout the objects of the Association as enumerated hereinbefore;

(p) To actively participate in the process of Law reforms;

(q) No assets/ Income of the Association shall be distributed amongst the members;

(r) To do all that may be necessary to promote further and to secure all or any of the above objects;

**RULES AND REGULATIONS
OF
THE INCOME TAX BAR ASSOCIATION
CALCUTTA**

1. Preliminary :

In these Rules, unless there is anything otherwise repugnant to or inconsistent with the subject or context :-

(a) "ASSOCIATION" means the Income Tax Bar Association, Calcutta.

(b) "RULES AND REGULATIONS" means the rules and regulations made by the association;

(c) "MEMBER" means in relation to the Association, one who has been admitted as a Member of the Association according to the Rules and Regulations, in relation to the Executive Committee, a member who has been elected in the Annual General Meeting, or otherwise according to the Rules and in relation to a sub-Committee, a member who has been nominated to such Sub-Committee by the Executive Committee;

(d) "EXECUTIVE COMMITTEE" means the Governing Body of the Association entitled to exercise all such powers and to do all such acts and things as may be necessary to achieve the objects set out in the Memorandum of Association;

(e) "OFFICE BEARER OF THE ASSOCIATION" means President, two Vice President, Secretary, Joint Secretary and a Treasurer.

(f) "PRESIDENT" means the head of the Executive Committee and includes any Vice President who acts for the time being as President;

(g) "VICE PRESIDENT" means next in rank below the President in the Executive Committee;

(h) "SECRETARY" means the Chief Executive of the Association and includes the Joint Secretary who acts for the

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time being as the Secretary;

(i) "JOINT SECRETARY" means an office bearer to whom the Executive Committee or the Secretary distributes Secretarial works of the Association on a particular subject or subjects;

(j) "TREASURER" means an office bearer who on behalf of the Association collects and receives all finance and is keeper of the financial accounts of the Association;

(k) "AUDITOR" means a qualified chartered accountant appointed under the rules and regulations to Audit the accounts of the Association.

(l) "REQUISITION MEETING" means the requisition meeting called under the rules of the Association

(m) "ELECTION OFFICERS" means the Election Officers appointed under the rules of the Association.

(n) "SUB-COMMITTEE" includes

- (i) Administration and Finance Sub Committee
- (ii) Library and Study Sub Committee
- (iii) Law and Liaison Sub Committee
- (iv) Seminar, Lecture and Cultural Affairs Sub

Committee

(v) Grievances Sub Committee

And any other sub Committee which the Executive Committee and/ or the AGM and/ or the EGM may require from time to time for smooth functioning of the Association.

2. RULES AND REGULATIONS :

MEMBERS :

The membership of the Association shall be divided into three categories.

A. Honorary Member B. Life member

C. Annual Member.

(A) Any person occupying an eminent position in the field of law or whose connection with the Association may be beneficial to it, may be nominated by the Executive Committee as Honorary Member. Such member shall not be eligible for being elected or nominated as an Office Bearer or a member of the

Executive Committee. The number of Honorary Members shall not exceed Ten at any one time.

(B) Any person who is eligible to be a member of the Association shall be admitted as Life Member or an existing member may be made a Life member, on payment of a fee of Rs. 7500/- (Seven thousand five hundred). An admission fee of Rs. 2500/- shall be payable by an applicant for admission as a new member at a time and he shall not be liable to pay any further subscription save and except any special contribution, donation etc.

(C) Any person to be admitted as a Member must have his name entered in any roll maintained by the Bar Council of India or State Bar Council termed as State Roll.

3. ADMISSION FEE OF ANNUAL MEMBER :

The admission fee shall be a sum of Rs. 2500/- (Two thousand Five hundred) only.

4. SUBSCRIPTIONS OF A MEMBER :

The annual subscription payable by Annual Member shall be 550/- (Five hundred Fifty) and the amount of such subscription shall be in force until the same is revised in any General Meeting, and the annual subscription shall be payable by the last date of every fiscal year.

5. ADMISSION OF MEMBERS SHALL BE MADE IN THE MANNER FOLLOWING :

Any person eligible for membership, may be admitted as a member by the Executive Committee, on an application made by him in writing which shall be proposed by one member and seconded by another, none being an honorary member, made to the secretary, and on payments of the prescribed admission fee and such other fees as may be in-force for the time being, his application shall be admitted and he shall become the member of the Association. In case, for reason recorded, the Executive Committee [refuse the admission of the applicant, the applicant shall have the right to appeal to the executive committee] to place the matter for reconsideration before the General Meeting and the Executive Committee shall act accordingly. The Executive Commit-

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tee shall have the right to call any person for interaction in its meeting wherein the application for membership is considered. No member shall be admitted within forty days before the date of election as announced by the Executive Committee when the election programme shall be finalised by the Executive Committee. The Elections Officer have to be appointed and a notice shall be displayed on the notice board of the Association for the election date and programme.

On the recommendation of the Executive Committee, any member may be declared unfit for membership of Association, by a resolution passed by a majority of not less than three fourths of the number of members present at a meeting of the Executive Committee, specially convened for the purpose, if he is found guilty of any criminal offence, moral turpitude or declared to be insolvent or becomes insane or if he found to be acting in a manner detrimental to the interest of the Association, or has joined full time employment otherwise than in a concern practicing in law or ceases practicing as an Advocate, as the case may be. On such decision the concerned member shall be suspended from membership or his membership may be discontinued subject to ratification by the General Body.

6. RIGHTS AND OBLIGATIONS OF MEMBERS :

A member of the Association, other than Honourary Member, shall have the rights :

(a) To take part and vote in General Meeting or an Extra-Ordinary General Meeting, each member having one vote;

(b) To elect/select or to be elected/selected in any election or selection of the Association.

(c) To submit suggestions on any matter to the General Body/Executive Committee/Sub Committees for consideration for any improvement/betterment and progress of any objects of the Association.

(d) To submit his resignation in writing;

(e) Every member of Association shall abide by the Rules and Regulations of the Association;

(f) A member shall pay the annual subscription within

the prescribed time (by the last date of every fiscal year).

(g) A defaulting member shall not be allowed to take part in any General Meeting, Extra Ord. General Meeting or Sub Committee Meetings or in any election or selection. A member shall be treated as defaulting member if his subscription is due for any year except the current fiscal year. The outstanding subscription shall be paid by the member whether he or she is filing nomination or not before the last date fixed for submission of the nomination papers for election and if such subscription is not paid before that date such member shall not be entitled to vote, propose or second any candidate, nor shall be candidate for any post or member of the executive committee, nor can be appointed as Election Officer and shall not take part in the Election.

7. DEFAULTER :

If a member fails to pay the Annual subscription in the relevant accounting year of the Association, a demand in writing shall be issued by the Secretary, calling upon him to pay the arrears within a month from the date of receipt by the member concerned of the said demand. Posting of the said demand by Registered Post with A/D or service in person addressed to the defaulting member as recorded in the register of the Association, shall be deemed to be valid service of the demand on the defaulting member.

If any member fails to pay his/her membership subscription consecutively for three years within the specified time, his/her membership shall be terminated without showing any cause for such termination.

8. RE-ADMISSION :

A defaulting member whose name has been removed from the rolls of the Association may be readmitted within a period of three months from the date of striking off his name from the rolls on payment of re-admission fee of Rs. 2500/- and all the arrear subscriptions accrued till the date of removal of his name from the member's rolls.

Provided that the Executive Committee may, in a fit and proper case, remit any part of the arrear and/or the re-admis

sion fees which may be payable by him.

9. OFFICE BEARERS :

The Association shall have the following Office-Bearers :-

- (A) One President.
- (B) Two Vice Presidents.
- (C) One Secretary.
- (D) One Joint Secretary.
- (E) One Treasurer.

10. POWER AND FUNCTIONS OF THE OFFICE-BEARERS :

A. PRESIDENT

He will preside over the Annual general Meeting, the Extra Ord. General Meeting and the Executive Committee Meeting if he is present at the Meeting. If there is any tie, the President shall have a casting vote, besides his own.

Being the head of the organisation his powers shall include to aid, to advise and to issue guidelines to the Executive Committee, the Secretary, the Joint Secretary and the Treasurer.

In the event of any office Bearer or the Executive Committee failing to obey any direction, the President may himself convene any meeting of the Executive Committee or Extra Ord. general Meeting specifying the Agenda and fixing date, time and place.

President shall have the power to delegate all or any of his powers to the Vice Presidents, either jointly or individually, as the circumstances may arise.

When the President is unable to discharge his functions owing to long absence, illness or otherwise, the Executive Committee shall elect any one of the Vice Presidents to act as the President. The Vice President so elected shall discharge the functions of the President until the date the President resumes his duties.

If the Secretary and Jt. Secretary fails to discharge his duties or responsibilities the President shall be competent to discharge such responsibility as the head of the association.

B. VICE PRESIDENTS

In the absence of the President any one of the Vice Presidents may be chosen by such meeting shall preside over the Annual general Meeting or the Extra Ordinary General Meeting or a Meeting of the Executive Committee and shall also advise the Secretary, the Joint Secretary and the Treasurer in all matters concerning the Association. In the case of long absence of the President, the Vice-President so chosen by the Executive Committee shall function as Acting President who shall have, for the time being, all the powers of the President.

C. SECRETARY

The Secretary shall, subject to the control and supervision of the Executive Committee, have full powers to do all acts and things deemed necessary, proper and expedient for carrying on the affairs of the Association and in particular.

(a) He shall convene all Meetings of the Association, Annual general Meeting, any Extra Ordinary general Meeting, Executive Committee Meetings, Sub Committee Meetings;

(b) he shall submit Annual Report in the Annual General Meetings of the works done, events and of incidents of the year of account;

(c) he shall maintain Books containing Minutes of the Annual General Meeting, Extra Ordinary general Meetings, Executive Committee Meetings and the Sub Committee Meetings;

(d) he shall receive applications for membership and place those before the Executive Committee for consideration;

(e) He shall maintain Register of three categories of members recording their names, addresses, telephone numbers and dates of admission;

(f) He shall make correspondence on behalf of the Association and keep records of the correspondence;

(g) He shall have the power of appointment and

dismissal of staff subject to the approval of the Executive Committee;

(h) He shall supervise the works assigned to the Joint Secretary and the Treasurer;

(i) He shall send the list of members to the Chief Election Officer within 3 days from the appointment of the election officers to conduct the elections.

In all matters of importance the Secretary shall take any decision in consultation with the President, or the Acting President except in matters of purely routine nature. Provided that the matters must be placed before the next meeting of the Executive Committee for ratification.

D. JOINT SECRETARY

The Joint Secretary shall assist the Secretary in the discharge of his normal duties.

He shall, in particular, convene Meeting of the Sub Committees in respect of which he has been appointed as an Ex-Officio member and convener and he shall maintain "Proceeding-Books" thereof. In the case of long absence of the Secretary, the Joint Secretary shall function as the Acting Secretary.

E. TREASURER

"Treasurer" means an Office Bearer, who on behalf of the Association collects and receives all finance and is the keeper of the association's accounts.

F. AUDITOR

"AUDITOR" means a qualified chartered accountant appointed under the rules and regulations to Audit the accounts of the Association.

G. ELECTION OFFICER

"ELECTION OFFICERS" means the Election Officers appointed under the rules of the Association.

H. EXECUTIVE COMMITTEE

The Executive Committee of the Association shall consist of the six Office Bearers and six other Members, which shall be elected in the Annual General Meeting and shall hold office until the Annual General Meeting next

following :-

The Management of the affairs and concerns of the Association shall be entrusted with the Executive Committee and it shall have the following powers, according to the Rules and Regulations of the Association, that is to say,

(a) At the end each Annual general Meeting, the new Executive Committee will take charge within seven days from the outgoing Committee and shall call its first Meeting and shall take steps for implementation in respect of all resolutions passed or proposals made in the General Meeting;

(b) In the first meeting of the Executive Committee or soon thereafter itself constitutes Sub Committees and such Sub Committees comprising four members, along with the President and Secretary of the Association or any other person as may be appointed by the Executive Committee shall be the convenor;

(c) The Executive Committee shall have the power

(i) To acquire and hold the properties for and on behalf of the Association;

(ii) To dispose of or to deal with the properties of the Association;

(iii) To appoint, suspend, terminate the services of the staff;

(iv) To invest and deal with the funds;

(v) To refer to the appropriate Sub Committees, any matter requiring investigations, guidance and to act according to the report or recommendations of the Sub Committees;

(vi) To receive, consider and take necessary steps for due performance of any matter forwarded or recommended by a Sub Committee;

(vii) To authorise the appropriate Sub Committees to deal with any matter as provided in the objects of the Association for its performances or achievements;

(viii) To do all such things as are incidental to the fulfillment of the objects of the Association.

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(ix) To appoint Election Officers consisting not less than two members but not more than four members and any one of them as Chief Election Officer to conduct the election of the Association for the next term at least 40 days before the date fixed for election. All decisions shall be taken unanimously or by majority and in case of equality of votes the Election Commissioner shall have a casting vote.

(I) SUB-COMMITTEES

There may be the sub sub committees, viz.

- 1) Administration and Finance Sub Committee;
- 2) Library, Research and Study Sub Committee;
- 3) Law and Liasion Sub Committee;
- 4) Seminar, Lecture and Cultural Affairs Sub-Committee;
- 5) Grievance Sub Committee, and
- 6) Any other Sub Committee that may be

necessary to impliment the Objects of the Association.

The President and the Secretary of the Association will be the ex-officio member and the Secretary or any other member as may be decided by the Executive Committee shall be the convenor of all sub committees.

The Executive Committee however in their discretion may select otherwise according to convenience.

The Sub Committee shall function as advisory or recommending bodies in their respective spheres. None of them will have executive or financial powers except as authorised by the Executive Committee.

Each Sub Committee either on its own initiative or at the instance of the Executive Committee shall undertake to perform any matter which is needed for the development of any object of the Association. It shall proceed to achieve the objects on behalf of the Association and the Executive

Committee will bear all expenses for the purpose as required by the Sub Committee.

11. ANNUAL GENERAL MEETING :

The Annual General Meeting shall be convened by the Secretary in Consultation with the President and as directed by the Executive Committee every year preferably within 6 months but in any case not less than 7 months following the end of preceding Financial year, with not less than 30 days' clear notice in writing. If under any circumstances beyond the control of the Executive Committee, the Annual general Meeting, as prescribed above is not convened in time the same be convened and held at any time as early as possible provided that the Executive Committee shall record the reasons for such delay in convening the Annual general Meeting by a resolution to that effect. In that event the outgoing Secretary, Joint Secretary and the Treasurer shall be responsible for answering all questions arising in the General Meeting about the events, incidents and accounts of the Association recorded or maintained by them to the satisfaction of the members.

The following business shall ordinarily be conducted at the Annual general Meeting.

(a) To confirm the minutes of the last Annual general Meeting.

(b) To consider and if thought fit, pass, approve and adopt the Secretary's report to the members, the statement of Receipts and Payments, Income and Expenditure Account and a Balance Sheet of the Association as at the end of the relevant financial year as approved by the Executive Committee and duly audited by the Auditor for the year;

(c) To review or revise the rate of Annual subscription payable by the members and sums payable by a Life member, if necessary;

(d) To elect the Office bearers and other members, of the Executive Committee and the Auditor for the Current year;

(e) To consider any matter for which a proper

notice has been given by any member of the Association entitled to vote by signing such a notice in writing and depositing with or sending it to the Secretary so as to reach him at least one week before the date of the Annual General Meeting and

(f) To consider any other matter with the permission of the Chairman.

(12) EXTRA ORDINARY GENERAL MEETING

(a) The Executive Committee may direct the Secretary to convene, and the Secretary shall thereupon convene, an Extra Ordinary General Meeting for the consideration of any matter, which in the opinion of the Committee, should be considered by the Association besides the power conferred by these present to the President;

(b) The Secretary shall also convene an Extra Ordinary General Meeting upon requisition in writing signed by at least 100 members of the Association;

(c) At least 7 days' clear notice shall be given for any meeting to be convened under sub rules (a) and or (b) above.

13. REQUISITION MEETING

The Secretary shall also convene an Extraordinary General Meeting of the Association upon requisition in writing signed by at least 100 members for consideration of any matter coming within the Scope of the object of the Association and in respect of dishonourable conduct or misconduct of any member or members.

Provided that in case of failure by the Secretary to convene such a meeting within 15 days from the receipt of such a requisition the President shall be competent to convene such a meeting.

At least seven days' notice shall be given regarding any meeting to be convened under this rule.

14. EXECUTIVE COMMITTEE MEETING

(a) The Executive Committee shall hold meetings at least once in every calendar month, by giving not less than 48 hours notice. In case of any emergency such meeting may be called by giving notice of 24 hours only;

(b) A requisition meeting of the Executive Committee may be convened by a notice in writing to the Secretary to that effect at least by 4(four) Committee members. In case the Secretary fails to call a meeting of the Executive Committee accordingly the requisitioning Committee members may call for a Committee meeting by circulation of the same to all Committee members.

(c) Absence without leave, of any member of the Executive Committee from three consecutive meetings shall entitled the Executive Committee to remove such absentee member from the Executive Committee.

15. SUB COMMITTEE MEETING

(a) Each Sub Committee shall hold meetings from time to time as occasion arises by giving 48 hours notice;

(b) No meeting of any sub committee shall be held without its Chairman/Convenor being present at the meeting;

(c) The Secretary or the Joint Secretary, as the case may be, shall prepare a report or recommendation, or decision of the Sub Committee, as the case may be, and place the same in the next Executive Committee Meeting;

(d) In case the Executive Committee desires the consideration of a particular topic by the Sub Committee, it shall send to the Sub Committee concerned, addressing to the Chairman, with a brief or a summary.

16. VACANCIES

Any vacancy occurring in the Executive Committee or in any Sub Committee may be filled up by the Executive Committee from amongst eligible members, provided always that the vacancy in case of an Office bearer shall be filled up only from the remaining members of the Executive Committee.

17. QUORUM

(a) One fourth of the total number of members or 60 members whichever is less, shall be the quorum

for the Annual General Meeting or an Extra Ordinary General Meeting. Provided that for the purpose of such quorum, members whose subscription is in arrear for any year upto and including the immediately preceding financial year shall be excluded. In case a quorum is not made within thirty minutes of the time fixed for the Annual general Meeting or Extra Ordinary general Meeting, the said meeting shall stand automatically adjourned for 7 days to the same day of the next week or the first working day after the said 7th day if the 7th day be a non working day and at the same time and place, for which no fresh notice will be required.

(b) The quorum for a meeting of the Executive Committee shall be six.

18. VOTING

No defaulting member will be entitled to vote in an Annual General Meeting or Extra Ordinary General Meeting.

19. ANNUAL ELECTION PROCEDURE

(a) At least four weeks prior to the date of Annual General Meeting, the Secretary shall inform the constitution of Election Officers, by sending a notice calling for the Annual general Meeting to all the members of the Association entitled to vote, for election, requesting them to send, if so desired, nominations for election as an Office bearer and or member of Executive Committee in a prescribed form to be sent with the circular letter to be approved by the Election Officers and a copy thereof shall be affixed on the Notice Board of the Association and the Election Officers shall take all steps to conduct the elections under the procedure provided hereafter.

20. ELECTION

Election shall be held in the every two years so that the newly elected Executive Committee may take charge immediately on expiry of Two years. Voting, if required shall be held by secret ballot. The Election Officers shall formulate the programme of the elections which shall be as under :-

(i) Period in which nomination forms shall be available to the members desiring to contest the election for the Executive Committee

(ii) Period in which the nomination form duly completed is required to be filed / submitted.

(iii) Date and time of scrutiny of the nomination papers.

(iv) Period during which nomination paper may be withdrawn.

(v) Date and time of voting, if necessary.

(vi) Date and time of declaration of results

21. ELECTION OFFICERS

The Secretary shall submit the list of the members to the Election Officers immediately before 30 days of the date of election or at least 25 days before the date of election. The Election Officers shall conduct the election as per the rules mentioned above and by deciding any additional procedure for free and fair elections as well as counting of votes. The Election Officers after counting shall immediately inform the results on the notice board at all the offices of the Association and also by informing the same to the out going Executive Committee through its President or Secretary and the newly elected Executive Committee individually. The Election Officers shall have the power to require any member (not being a contestant, proposer or seconder in the election being held) to assist them in conducting the elections. The Election Officers shall be the sole authority to decide validity of any vote and their decision in that respect shall be final and binding on all. The Election Officers shall not be entitled to contest the election or hold the post of any office bearer in the Executive Committee elected under them.

After the results of the election of the Executive Committee is declared by the Election Officers, the outgoing Secretary shall within 7 days call a joint meeting of the incoming and outgoing Executive Committee and handover charge to the newly elected Executive Committee. If the outgoing Secretary fails to call the meeting the President elected shall

take over the charge, call the meeting of the Executive Committee and take all necessary steps to take over the management of the Association.

22. ACCOUNTS AND AUDIT

The accounts of the Association shall be maintained according to the financial year that is to say, a period of twelve months commencing from 1st day of April to the 31st day of March every year. The accounts of the Association for a particular period shall be audited by an Auditor appointed at the Annual general Meeting. The Auditor so appointed shall hold office till the next Annual General Meeting. Any vacancy caused as to such appointment shall be filled up by the Executive Committee. The Audited Accounts and the report of the Auditor thereon are to be published with the notice convening the Annual General Meeting. The remuneration of the Auditor's if any, shall be fixed by the Executive Committee.

23. LIBRARY

(a) The Secretary shall cause a list of books and journals to be maintained for the reference of the members and such books shall not, ordinarily, be allowed to be taken out of the Association premises. Provided that the Secretary, under exceptional circumstances, may allow a member to take any book, report or periodical out of the Association premises, and all books or reports or periodicals, so taken out, shall be returned in the early hours of the next working day. provided further that all such issuance and returns of books shall be entered in the register maintained for the purpose and the signature of the members concerned shall be recorded therein.

(b) Any member infringing this rule shall be liable to pay a fine of Rupee one per day for every volume or publication retained beyond the period allowed and shall not be permitted to take any other books or publication until every volume or publication so taken by him is returned in an undamaged form and the fine paid. The Secretary may waive the same fine in appropriate case.

(c) The incidence of such failure by a member will be referred by the Secretary to the Library Sub Committee for appropriate action.

24. NOTICE

Notice for any meeting of the Association shall be given by the Secretary by affixing a copy of the notice upon the notice Boards of the Association except in the case of Annual General Meetings, Extra Ordinary General Meetings and Sub Committee Meetings, in which cases, notice in writing shall be delivered to the individual member at the addresses of the member as recorded in the Register of members.

Provided, however, no fresh notice will be given for any adjourned Annual General Meeting or adjourned Extra Ordinary general Meeting as provided in Rule. Non receipt of any notice invalidate the meeting concerned.

25. MISCONDUCT

(a) On receipt of a written complaint a member may be expelled from membership if he is found guilty of unruly behaviour, misdemeanor and / or misconduct by an Extra Ordinary resolution of the members passed by three fourth majority of the members present in the General Meeting after giving him reasonable oppprtunity of being heard.

(b) In case of suspension in terms of Rule 5 of these presents the member concerned shall have the right to appeal against such decision before the General Meeting if it is held within the suspension period. If no general meeting is held within such period, the right of appeal to the General Meeting shall not abate. The General Meeting after giving reasonable opportunity of hearing, may confirm, reduce or waive such suspension order. In case of waiver of suspension order by the General Meeting, it shall be deemed that the member concerned was never suspended.

26. MISCELLANEOUS

(a) The Office of the Association will ordinarily

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remain open from 10 AM to 5 PM on all working days.

(b) A suggestion book shall be kept and maintained at the Association premises wherein any member may put forward such suggestions and complaints as he may think fit.

All such suggestions and / or complaints may be consider by the Executive Committee and its decision may be communicated to the member or members making the suggestion or the complaint.

27. AMEMDMENT

The Rules of the Association may be amended, altered, added to or rescinded by a resolution passed at the Annual General Meeting or at an Extra Ordinary general Meeting of the Association convened for the purpose.

28. If for any reason the Association cease to function or if it is found that the Association cannot be run, then in respect of the Assets and rights of the Association the Doctrine of Cy-Pres will operate.

29. REPEALS AND SAVINGS

The existing rules of the Income Tax Bar Association, Calcutta, shall remain in operation and shall be treated to have been amended only to the extent specifically amended herein and shall not be repealed.

30. COMMENCEMENT OF THE NEW RULES AND REGULATIONS

The Rules and Regulations as adpoted in the Extra Ordinary general Meeting held on 28th November, 2007 shall be effective and shall come in force on and from 1st day of April 2008.