

**ALL KERALA INCOME TAX & SALES TAX PRACTITIONERS'  
ASSOCIATION  
BY-LAWS**

[ As Passed on 20th March, 2011 ]

**1. NAME:**

The Association shall be called “**ALL KERALA INCOME TAX & SALES TAX PRACTITIONERS’ ASSOCIATION**” hereinafter mentioned as the “Association”.

**2. REGISTRATION STATUS:**

The Association is registered under the **Travancore-Cochin Literary, Scientific and Charitable Societies Registration Act 1955**. The Registration Number allotted is ER 38/87 of the Act

**3. ADDRESS OF REGISTERED OFFICE:**

The Address of Registered Office shall be at **Devi Nivas, Perumanoor.P.O, Kochi- 682 015**.

**4. AREA OF OPERATION:**

The area of operation of the Association shall be the whole State of Kerala

**5. OBJECTS OF THE ASSOCIATION:**

- (a) To advance the social, moral and material welfare of the members.
- (b) To promote esprit do corps among the members.
- (c) To promote sympathy and friendly intercourse among the members.
- (d) To protect and promote the interest of all the members.
- (e) To afford opportunity to the members to meet together and exchange their ideas and opinions and discuss and deal with the matters of common interests and especially that of taxation matters.
- (f) To bring to the notice of the Government and other authorities concerned any difficulty that the Association or any member of the Association may experience.
- (g) To plan and implement such scheme that may be beneficial and conducive to the welfare of the members.
- (h) To consider and adopt proper measures to improve the professional status of the members.
- (i) To educate the public in general and business community in particular, the impact of the taxation laws.
- (j) To impart knowledge of taxation laws to all those who are interested.
- (k) To study taxation laws and make proper and timely suggestions to the Governments so that the implementation of laws may be made easy.
- (l) To strive for the social and economic development of the country and the people thereof.
- (m) To do all such other lawful things as are incidental and conducive to the attainment of the above object.
- (n) To achieve any like-wise object or objects other than these enumerated above added at a meeting of the State General Body of the Association.

## **6. HEAD QUARTERS:**

The head quarters of the Association shall be at **Ernakulam**.

## **7. MEMBERSHIP:**

(a) All those who enrolled as Income tax or Sales Tax Practitioners as per rules framed thereof and those persons who are authorized by the State Committee of the Association are eligible to become members of the Association.

(b) The Local Committee of the Association is vested with the power of receiving the application for enrolling members.

(c) The power of rejecting an application for membership is also vested with the Local Committee. But it shall be done on reasonable grounds to be recorded and communicated to the applicant.

(d) The District Committee may by a resolution approved by not less than two third of the members present, suspend a member violating the discipline of the Association and recommend the State Committee to remove him/her from the rolls of the Association.

(e) Every applicant/member aggrieved by the decision of the Local/ District Committee under clause c & d above may file an appeal to the District/ State Committee within 15 days of the receipt of the decision. The District/State Committee shall take a decision on the appeal/application by not less than 2/3rd majority. The applicant /member will have the right to make an appeal against the decision of the District Committee to the State Committee within 30 days of the receipt of the decision. The decision of the State Committee shall be final.

## **8. SUBSCRIPTION:**

Members will be of two types. Namely, (a) Ordinary Members and (b) Life Members. Every member shall pay on admission Rs.200/- [Rupees Two Hundred] and thereafter pay yearly subscription of Rs.300/- (Rupees Three Hundred Only). The subscription shall due on 30th June of the year to which the subscription relates and shall be reckoned for the calendar year. Non-payment of the subscription for renewal before the end of the financial year shall entail forfeiture of membership unless otherwise condoned.

### **(a) Ordinary Members:**

They are members who should renew their membership in due course, to be a live member. Those who have renewed the membership for three consecutive years without default will be qualified to be a life member.

### **(b) Life Members:**

They are the members who opted to convert their ordinary membership into life membership by paying the life member ship fee in lump sum. Those who become a life member need not renew the subscription every year. But if they are absent in three consecutive meetings of the association without permission sought in this regard will be a disqualification to be a life member from that moment.

(c) Life membership fee:

This shall be Rs.3000/- [Rupees Three Thousand Only]. All the collections made on account of life membership shall be deposited in bank as fixed deposit and the interest accrued out of it can be utilized for the day to day working of the association. Any withdrawal out of such fund is to be made only after due discussion in the State Committee for an unavoidable circumstances in the interest of the association.

**The membership shall cease for the following reasons also:**

- (1) Resignation in writing to the Secretary.
  - (2) Removal from the rolls of Association.
  - (3) Non-renewal of membership in prescribed time.
  - (4) Non attending of three consecutive meeting of the association with out permission sought in this regard in advance or if it is not condoned by the Unit/District/State Committee as the case may be.
- (d) Condonation of absence in the three consecutive meetings:  
Which shall be made on collection of a condonation fee of Rs.100/- on an application on sufficient reasons

**9. ADMISSION:**

Application for admission to the Association shall be made in the prescribed form to the Secretary of the Local Unit concerned along with the membership fee. The unit Secretary shall verify the application for proper filling and after satisfying the identity of the applicant; he shall recommend and forward the application along with the admission fee to the State General Secretary through the District Committee within 15 days of its receipt. The Membership shall be allotted by the State Committee within 60 days of its receipt and shall be communicated to the applicant. If the State Committee is of the opinion that the entry of the new applicant may adversely affect the interest of the Association it can reject the application by proper communication to the applicant. The decision of the State Committee in this respect shall be final.

**10. CONSTITUTION AND MANAGEMENT:**

**(i) Unit Committee:**

(a) There shall be a Local Unit of the Association in the jurisdiction of each Thaluk/Commercial Tax Office in the State. The head quarters of such units shall be the revenue head quarters or any other place approved by the District Committee.

(b) The executive management of the Local Unit shall vest in the Local Committee consisting of President, Vice-President, Secretary, Joint Secretary, Treasurer, Committee Members not exceeding two and District Councilors @ one for every five members of the Local General Body or fraction thereof subject to a minimum of one member, who are all elected from the Local General Body.

(c) Every Unit Committee shall conduct election two months before the State General Body.”

**(ii) District Committee:**

(a) The District Councilors so elected together with the Presidents, Secretaries, and Treasurers of all Local Committees of the district form the District Council.

(b) The executive management of the District Council shall vest in the District Committee consisting of the President, Vice President, Secretary, Joint Secretary, Treasurer, two Committee Members and State Councilors @ one for every **twenty** members of the District General Body, subject to a minimum of one member elected from the District Council Members, who are elected from the Local Units of the district.

(c) Every District Committee Shall conduct election one month before the State General Body.

**(iii) Zonal Regional Committee:**

(a) There shall be three Zonal Regional Committee namely South Zone Regional Committee, Central Zone Regional Committee and North Zone Regional Committee. The Head quarters of the Zonal Committee shall be at Thiruvananthapuram, Ernakulam, and Kozhikode respectively.

(b) The executive management of the Zonal Committees shall vest in the Zonal Committee consisting the Zonal President, Zonal secretary, Zonal Treasurer and State Executive Councilors of the respective zones (who are elected at the Annual General Body of the Association) together with the State Councilors of the districts of the respective zone.

(c) The following District Units shall come under the three zonal units

**South Zone Regional Committee:**

1) Thiruvananthapuram, 2) Kollam 3) Alappuzha 4) Pathananmthitta 5) Kottayam

**Central Zone Regional Committee:**

1) Ernakulam 2) Idukki 3) Thrissur 4) Palakkad 5) Malappuram

**North Zone Regional Committee:**

1) Kozhikode 2) Wayanad 3) Kannur 4) Kasaragod

**(iv) State Committee:**

The central executive management of the Association shall vest in the 27-members State Committee consisting of State President, State Vice President, State General Secretary, State Joint Secretary, State Treasurer, Zonal Presidents, Zonal Secretaries, and State Executive Councilors @ one from each district, one Lady Representative to the status of the State Executive Councilor, and the Executive Editor of Kerala Tax Messenger. All of them, except the Executive Editor, shall be elected from the State Councilors at the State General Body Meeting of the Association.

**(v) State Council:**

The State Councilors elected from the District Committees, the State Committee elected at the Annual General Body of the Association, District Presidents, District Secretaries and District Treasurers together constitute the State Council. The State Council shall be the Apex Executive Body of the Association.

(vi): *"All members shall not be a member of any other association or organization with same or similar object of All Kerala Income Tax & Sales Tax Practitioners' Association"*

**11. STATE PRESIDENT:**

The State President shall have general control over the affairs of the Association and will preside over the meeting of the State Committee, the State Council and the State General Body. He shall do such other things as are authorized by the State Committee.

**12. STATE VICE-PRESIDENT:**

There shall be a State Vice President for the Association. In the absence of the State President the State Vice President shall discharge the duties of the State President.

**13. ZONAL PRESIDENTS:**

There shall be three Zonal Presidents for the Association and *each Zonal President shall have general control over the affairs of the zonal area of Association and will preside over the meeting of the zonal Committee; He shall do such other things as are authorized by the zonal Committee.*

**14. STATE GENERAL SECRETARY:**

The State General Secretary shall be the executive head of the Association and shall be responsible for its executive management. In the context of an emergency requiring immediate action, he may take appropriate measures in consultation with the State President and State Committee members at hand and get approval from the State Committee within thirty days. The State General Secretary has to convene the meetings of the State Committee and the State Council. He can also invite and accommodate special invitees other than the members into the current sitting of the State Committee or the State Council with the consent of the respective bodies, if he thinks; it will be beneficial to the interests of the Association. Such person(s) shall have no voting power in the Committee. The State General Secretary is also responsible for the proper up-keep of the Association office and maintenance of records.

**15. STATE TREASURER:**

He shall receive all money due and issue receipts thereof and make disbursements sanctioned by the State Committee and keep proper accounts and have the custody of all valuables.

***15a .ZONAL TREASURER:***

*He shall receive all money due and issue receipts thereof and make disbursements sanctioned by the zonal Committee and keep proper accounts and have the custody of all valuables.*

**16. STATE JOINT SECRETARY:**

There shall be a State Joint Secretary for the Association. The State Joint Secretary shall assist the General Secretary in discharging the duties of the State General Secretary and work on his behalf with proper authentication from the State General Secretary. The State Joint Secretary shall be an ex-officio member in the Zonal Committees and he shall send reports to the State General Secretary.

**17. ZONAL SECRETARIES:**

The three Zonal Secretaries shall assist the State General Secretary in the discharge of the organizational function and duties. Each Zonal Secretary shall be assigned the responsibility

of supervising and controlling the organization functions of each zone, with special importance to strengthen the organization in the respective zone. *The zonal Secretary has to convene the meetings of the zonal Committee. The zonal General Secretary is also responsible for the proper up-keep of the zonal office and maintenance of records.*

#### **18. STATE EXECUTIVE COUNCILORS:**

The State executive Councilors shall have the following duties:

- (a) To attend and preside over the elections in the Local Units
- (b) To help the Local Committee enlist new members
- (c) Propagate and implement the decision of the State Committee among the members in the district
- (d) To watch the proceedings of the District Committee and send reports to the State Committee about the functioning of the District Committees
- (e) To help the local units function smoothly by giving proper suggestions and providing organizational help.
- (f) The presence and actions of the State Executive Councilor shall be recorded in the concerned minutes
- (g) The State Executive Councilor shall be the ex-officio member of the District Committee.
- (h) The expenses incurred in connection with the discharge of the duties of the State Executive Councilor shall be reimbursed from the State Committee by submitting proper vouchers.

#### **19. CESSATION OF MEMBERSHIP IN A COMMITTEE:**

(i) A member of the Committee or an office bearer other than the president may tender his resignation to the unit president, District president or State President as the case maybe. The Unit President may tender his resignation to the Local Committee the District President may tender his resignation to the District Committee, and the State President to the State Committee.

(ii) An office bearer or member of the Local/District/Zonal/State Committee shall ceases to hold office on failure to attend three consecutive meetings of the respective body. The Local/District/Zonal/State Committee may restore his position on his application on reasonable grounds.

#### **20. FILLING UP OF VACANCIES:**

If there any vacancy of the office bearers/members in the State /Zonal/District /Local Committee that shall be filled up by co-option by the respective bodies

#### **21. TENNURE:**

The office bearers and members of the Local /District /Zonal/State Committees shall hold office for a period of two years or up to the General Election of the State General Body. The date of every State Conference shall be declared 90 days in advance and the State Councilors as per clause 10(ii)(b) shall be elected from the District General Body immediately before 30 days of the State Conference and District Councilors as per clause 10(i) (b) shall be elected from the Local General Body immediately before 30 days of the District General Body.

**22. (a) STATE COUNCIL:**

- (1) The State council shall formulate the policy and programme of the Association.
- (2) It shall consider and approve the periodical report and accounts of the State Committee.
- (3) It shall elect a panel of auditors numbering not less than two from the members of the Association at its first meeting.
- (4) It shall also elect a panel of legal advisors not less than three, who have special interest in the activities of the association”.
- (5) For proper functioning of the Association the State Council can take appropriate immediate action in the best interest of the Association and which shall be got it ratified in the next coming State General Body.

**22. (b). STATE COMMITTEE:**

- (1) The State Committee shall be responsible for the executive management of the Association.
- (2) It shall be competent to constitute sub Committees and trust and to frame rules for the proper function and administration of such bodies.
- (3) It shall be competent to scrutinize and pass vouchers for payments made on behalf of the Association.
- (4) It shall consider and approve the annual report of the State General Secretary and audited accounts presented by the State Treasurer
- (5) The State Committee shall frame rules/regulations amendments etc for the proper functioning of the Unit/District Committees with the approval of the State Council.
- (6) It shall do such other things as are consistent with the aims and objects of the Association or as may be incidental to its administration.

**22. (c). ZONAL COMMITTEE AND DISTRICT COMMITTEE:**

The Zonal Committee shall supervise the affairs of the District Committees of the respective Zones and District Committees shall supervise the affairs of the Unit Committees of the Districts.

**23. STATE GENERAL BODY:**

- (a) The members who are enlisted in the Register of Members of the Association and renewed the membership as on 31st December of the previous year shall be eligible to participate as delegates in the State General Body.
- (b) Each delegate shall have voting power.
- (c) The State General Body shall meet once in two years. The duration between two State General Bodies shall not exceed 25 months.
- (d) The Annual Reports, Accounts, Balance sheets and Budget submitted shall be discussed and passed in the State General Body.
- (e) The Quorum for the State General Body shall be two third of the live members or 100 which ever is less.
- (f) The State General Secretary shall issue the programme notice at least 15 days before the State General Body.
- (g) The office bearers of the Association shall be elected in the State General Body from the State Councilors elected by the District Committees.
- (h) No addition or amendments of these By-Laws shall be made except by the State General Body passing majority votes of those presents

(i) It is the duty of the office bearers to execute the policies and programmes framed and approved by the General Body.

(j) The State General Body shall be the Supreme Sovereign Body of the Association.

(k) The decision of any matter which is not mentioned anywhere in this By-Law must be done only with the approval of the State General Body.

#### **24. FUNDS:**

(1) The funds of the Association shall consist of receipts of membership fee and collection of special funds if any.

(2) All money received by the Association shall be deposited in a bank selected by the Committee concerned in the name of the Association and shall be jointly operated by the President with the Treasurer. The money shall be deposited within seven days of its receipts.

(3) Receipts for the money received shall be issued by the Treasurer.

(4) Expenditure from the funds shall be incurred against vouchers.

(5) The Local Unit shall pay 30% of the money collection to the District Committee and 20% to the State Committee. If there is no Local Units, 50% of the Collections shall be given to the State Committee by the District Committee. The members Subscription shall be divided into the proportion of 2:1:2 by the Unit, District and State Committee respectively. If there is no Unit Committee, the Proportion shall be 2:3.

(6) Fund for the working of the Zonal Committee shall be allotted by the State Committee as per the reports from the Zonal Secretary.

(7) The General Secretary may keep a permanent advance of Rs.3000/-, the Zonal Secretary Rs.2000/- and District Secretary Rs.1000/- each.

#### **25. ASSOCIATION YEAR:**

It shall be the Financial Year. For the purpose of collecting members' subscription it shall be the Calendar Year

#### **26. MEETINGS:**

(a) Meeting shall be of two kinds, namely ordinary and extra-ordinary. The General Secretary, the Zonal Secretary, the District Secretary or the Unit Secretary may on his own motion or on requisition in writing by one-third of the members of the Body concerned, may convene extra-ordinary meeting within 15 days of the receipt of such notice. Annual Meetings shall be ordinary meetings for the purpose of this rule.

(b) Notice for ordinary meetings shall be given seven days earlier to the meetings

(c) Notice for extra-ordinary meeting shall be given 3 days earlier to the meetings as far as possible. In case of requiring immediate action, announcement through press or other intimations shall be treated as proper notice.

(d) Non-receipt of notice for any meeting by any member of the Committee/Council/General Body shall not invalidate the proceedings of the meetings.

(e) The State Council /District General Body shall meet at least twice a year

(f) The State Committee/Zonal Committee/District Committee shall ordinary meet once in three months.

(g) The quorum for the District General Body and all their meetings shall be 30% of the members register as renewed by the District General body concerned.

(h) The Local General Body shall meet at least once in every month.



**27. ELECTION:**

(1) In the case of election requiring voting, it shall be by secret ballot from the members present in the general body concerned, after giving nomination at least one hour before the election. If there is no election by secret ballot, the election shall be treated as unanimous.

(2) Zonal Committee may supervise the election of District Committee. The State Executive Councilor of the district shall supervise the election of the Local Unit.

(3) The legal advisors shall supervise the election of State Committee

**28. DECISION BY VOTES:**

All proposition brought forward at any meeting shall be decided by majority of votes. Each member present shall have one vote. In the case of equality of votes, the chairman shall have a casting vote.

**29. LEGAL PROCEEDINGS:**

The Association shall sue and be sued in the name of Association and shall be represented by the State General Secretary for and on behalf of the Association.

**30. INDEMNITY:**

Every member of the State Committee/Zonal Committee/District Committee or Local Committee shall be indemnified by the Association and it shall be the duty of the Committee to pay out of the funds of the Association all costs, losses and expenses which any such member becomes liable for by reason of any contract lawfully entered to be done by him as such member.

**31. OFFICE ESTABLISHMENT:**

The State Committee may sanction such establishment as may be necessary to assist the General Secretary for transacting the work of the Association.

**32. SUB-RULE:**

The State Committee may frame rules not inconsistent with these by-laws for the business of the Association with the approval of the State Council.

**33. INTERPRETATION:**

The power of interpreting these bylaws is vested in the State Committee and its decision shall be final.

**34. VALIDITY:**

All matters connected with the Association and not expressly provided for herein this By-Law shall be governed by the provisions of the Travancore Cochin literary, Scientific and Charitable Societies Registration Act 1955 as amended from time to time

**35. EMBLEM:**

The emblem affixed in front of the By Law shall be the official Emblem of the Association. The emblem conveys the following message "In the greenery of Kerala, we justifiably balance the department and the dealers alike on the tip of our pen in discharging our duties".

**36. .ASSOCIATION FLAG:**

A white Flag in the horizontal proportion of 3:2 with the emblem printed in the centre occupying the  $\frac{2}{3}$  area of the height shall be the official Flag of the Association.

**37. OFFICIAL PUBLICATION OF THE ASSOCIATION:**

The official publication of the association shall be named as “KERALA TAX MESSENGER”

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