

## ***INTRODUCTION***

I am glad to inform you that we have taken all efforts to update the constitution of the Bar Association. All resolutions passed in all AGM's have been incorporated in the constitution. You are aware that the constitution of any bar is the back-bone giving strength to the day to day working and accountability of the persons associated with the management of the bar, various amendments scattered, cause, failure at times to follow the amendments in letter and spirit. It was felt necessary to consolidate all the amendments at one place so that the same may be followed with all intents and purposes. The various amendments incorporated herein have the sanction of the competent authority working under the constitution.

I am confident that the members would find it useful and convenient.



**ANSHU P. JAIN**  
**Secretary**

IInd Floor, Department of Trade & Taxes,  
Vyapar Bhawan, Indraprashtha Estate,  
New Delhi-110002

Place : New Delhi

Dated : 19<sup>th</sup> June, 2010

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

- I. The name of the Association is “THE SALES TAX BAR ASSOCIATION, 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 Vikas Bhawan, Indra Prastha Estate, and New Delhi-110002. Further, the Association will provide support services to the members in premises available with it at Vikas bhawan and Bikri Kar Bhawan both located at I.P. Estate, 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 among 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 department.
  - (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 benefits of its members 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 manager 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 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 he 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 family member of his family.
- (17) To provide contributory assistance to member in individual cases of member is required to undergo inordinately medical treatment of hospitalization.
- (18) To provide financial assistance trough 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.

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	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 XXX 1860 (Punjab Amendment) Act, 1957 as extended to the Union Territory of Delhi 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	sd/-	— do —	Lawyer	
9.	Sh. S.K. Srivastava	sd/-	— do —	Lawyer	
10.	Sh. P.N. Chug	sd/-	— do —	Lawyer	

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

- I NAME :** The Name of the Association is the “**SALES TAX BAR ASSOCIATION, 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 provision of the Societies Registration Act, XXI of 1860.

**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 qualification and is entered in the list which the commissioner maintains in that behalf, and who is not disqualified by or under subsection 2 of sec. 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 (I) may be enrolled as a member on this 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 (I) and IV (2) (I) 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 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 2/3 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 cause 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.

### **III. FEES**

#### **(1) ADMISSION FEE**

An admission fee of Rs. 1000/- shall be charged from every applicant admitted for enrolment as a member and a further sum of Rs. 5000/- shall be charged from such member, as his/her contribution to the corpus of Benevolent Fund, provided that such member is eligible to subscribe to the Fund. Every member shall pay Rs. 500/- every year a annual contribution towards the Benevolent Fund over and above the amount paid at the time of admission and as contribution towards corpus.

#### **(2) MEMBERSHIP**

- (I) A member shall pay a membership fee of Rs. 1000/- per annum.
- (II) A member shall have to pay Rs. 500/- every year towards Benevolent Fund.
- (III) Any person who applies for enrollment as a member after the 30<sup>th</sup> September in any year shall pay half the annual membership fee. Any person who is enrolled before the 30<sup>th</sup> 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).

#### **(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-Office of the Executive Committee

#### **(2) OFFICE BEARERS : (w.e.f.05.05.2001)**

The member 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 Executive Committee, including the office Bearers should have incurred any disqualification under the rule and regulation 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 Officer bearers and the members of the Executive Committee shall hold office until the next General election take place.

**(4) VACANCY**

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

- (a) If he dies or voluntary 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 and organize study circle meetings.

**(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.
- (viii) 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 and proper, provided that in case of an expenditure involving a sum exceeding Rs. 5000/- 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 meeting; the services of notices and for any other matter.
- (d) To appoint any sub-committee or any individual regulation subject to carrying out any specific purpose whenever deemed expedient.