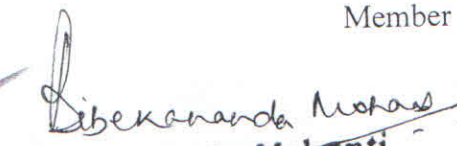


BY LAWS
OF
ALL ODISHA TAX ADVOCATES ASSOCIATION

1. **Name of the Association** : **ALL ODISHA TAX ADVOCATES ASSOCIATION**
2. **Office** : Plot No.6/44, Sector-2, CDA, Markat Nagar,
PS:Bidanasi, Cuttack, Pin-753014 (Odisha).
3. **Area of Operation** : Throughout the State of Odisha.
4. **Membership** : An Advocate, who is practicing Tax Laws and duly
enrolled under Odisha State Bar Council or Bar Council
of India within the territorial jurisdiction of Odisha State
and capable of entering in to a contract irrespective of
any caste, creed, sex, religion, race, colour, education,
profession with good moral character, can become a
member of this Association subject to approval of the
Managing Committee.
5. **Membership Fee** : **General Member:-**
A member who contributes Rs.500/- (Rupees Five
Hundred) only per annum in addition to one time
Admission Fee of Rs.500/-(Rupees Five Hundred) only
shall be regarded as a general member of the Association.
Patron Member:-
A member who donates Rs.20,000/-(Rupees Twenty
Thousand) only or more apart from regular annual
membership fee of Rs.500/- shall be regarded as Patron
Member of the Association.


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General Secretary
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6. Right to vote

: Each member shall have equal right of voting, until and unless he is disqualified legally for other reasons.

7. Funds

: The Association may raise funds by following means:
i) Membership fee, ii) Donations, iii) Subscriptions, iv) Advertisements in the Bulletin/Magazine/Souvenir, (v) Grants and Aids from local bodies, Companies/ State/ Central Government / Foreign Agencies /other Societies / Trusts with similar objectives.

8. Authority

: The Association shall consist of (a) General Body and (b) Managing Committee.

9. Functions of the Committee

: A) General Body :

It consists of all the members of the Association, who have paid fees towards admission fee as well as up to date membership fees. The General Body elects the Managing Committee.

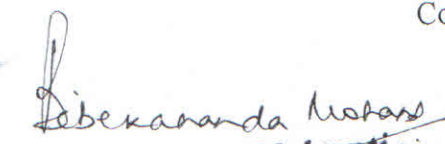
B) Managing Committee:

It consists of the followings:-


1) President, 2) Vice-President (Five), 3) General Secretary, 4) Working Secretary (One), 5) Asst. Secretary (Five), 6) Treasurer, 7) Executive Body Members (Eleven) and 8) Two co-opted members one having completed more than thirty-five years and another having completed twenty years of practice.

10. Functions of the Managing Committee

- :
- a) The Managing Committee shall hold office for a period of two years. The office bearers of the Managing Committee shall be elected by the members of the General Body on majority of votes.
 - b) Any member of the Managing Committee if remains absent in three consecutive meetings of the Committee, he will be ceased to be a member of the Committee and his post shall be filled up by re-election by the Managing Committee.


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- c) No member shall be eligible to contest for any of the posts of the Managing Committee and also shall cease to continue as a member of the Managing Committee, if he is not legally entitled to.
- d) That the entire administration, supervision and management of the Association as well as safe guarding the properties of the Association shall vest with the Managing Committee.
- e) The Managing Committee may pass Circulars, Office Orders for smooth running of the Association, which are not inconsistent with the objects of the Association or Society Registration Act, 1860.
- f) The Managing Committee has the power to open Bank Accounts and the same shall be operated jointly by the Working Secretary and Treasurer of the Association.
- g) The Managing Committee may purchase, sale, exchange, transfer, dispose of or otherwise deal with any of the properties, funds and assets of the Association.
- h) To appoint auditor, lawyer and any expert for opinion and fix up their remuneration.
- i) The Managing Committee may constitute an Advisory Committee to guide the Association.
- j) The Managing Committee shall meet as and when necessary and at least four times in a year i.e. preferably once in a quarter and the General Secretary shall convene the meeting.
- k) In consultation with the President / Vice-President the General Secretary is to convene an emergent meeting to transact the matters of urgency in nature with a clear twenty-four hour notice to the members.
- l) On requisition made by at least ten members of the General Body to convene a General Body meeting, a meeting of the Managing Committee will discuss this issue to have a General Body meeting and the same


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should be approved by the Managing Committee within two weeks from the date of receipt of requisition and for any reason if the Managing Committee doesn't convene a General Body meeting, then on a requisition made by at least fifty members a meeting shall be convened by the General Secretary to discuss on the subject matter as per the Notice.

- m) The Managing Committee has the right to admit or reject any application for membership of the Association without assigning any reason and the decision of the Managing Committee shall be final in that regard.
- n) The Managing Committee may constitute one or more Committees or Sub-Committees for effective function of the Association.
- o) That any member of the Managing Committee may tender his resignation and it shall come into force from the date of acceptance by the General Body.

11. Functions of the General Body :

Annual General Meeting : The annual meeting of the General Body shall be convened by the General Secretary of the Association in consultation with the President with a clear thirty days notice to each of the members.

12. Quorum of the meeting

- : The quorum of the General Body is 1/5th of total number of members and for Managing Committee at least ten members of the said Committee.

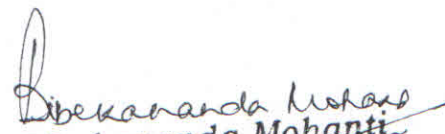
13. Vote in the meeting

- : Every member shall have right to vote. The President shall have the power of casting his vote in case of tie.

14. Duties of the Managing Committee :

A) President

- I) The President shall preside over all meetings of the Association.
- II) The President may delegate all or part with any of his duties to the Vice-President whenever he feels necessary.
- III) Any member having completed twenty-five years of practice will be eligible for the post of President.


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B) Vice-President

: The Vice President shall act as the President in absence of the President subject to the provision at Clause-14(II) above. Any member having completed fifteen years of practice will be eligible for the post of Vice-President.

C) General Secretary

: The General Secretary shall be the Executive Head of the Association with all the powers, control and supervision over the affairs of the Association excepting in case of dispute relating to the Association. He shall work for the Association in consultation with the Managing Committee. Any member having completed twenty years of practice will be eligible for the post of General Secretary.

D) Working Secretary:-


There shall be one Working Secretary. The Working Secretary shall act as the General Secretary of the Association in his absence. Any member having completed twenty years of practice will be eligible for the post of Working Secretary.

E) Asst. Secretary:-

There shall be five Asst. Secretaries. In absence of the General Secretary/Working Secretary, the Asst. Secretary shall act as General Secretary of the Association. Any member having completed ten years of practice will be eligible for the post of Asst. Secretary.

F) Treasurer

: The Treasurer shall operate the bank account jointly with the Working Secretary. He shall assist the Working Secretary in preparing the financial statements, budgets for presenting before any Financial Institution, Managing Committee. He shall see the proper maintenance of accounts and may perform other duties assigned by the President / General Secretary / Working Secretary as and when necessary. Any member having completed fifteen years of practice will be eligible for the post of Treasurer.


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General Secretary
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G) Executive Member:-

The Executive Members of Association shall execute the decisions of the General Body/ Managing Committee. Any member having completed five years of practice will be eligible for the post of Executive Member.

15. Accounts

: The Association shall follow the financial year to be its year of accounting. All the accounts shall be reconciled at the end of each month. A statement of receipts and payments for every year shall be prepared and placed before the Managing Committee and final accounts in the Annual General Meeting.

16. Audit

: The accounts of the Association shall be audited by a qualified Chartered Accountant annually.

17. Amendment

: Any amendment to the Memorandum or Bylaws of the Association shall be approved by the General Body in the Annual General Meeting and shall be intimated to the Registrar of the Societies.

18. Legal Action

: The General Secretary may sue or to be sued on behalf of the Association for its movable or immovable properties or in any official matters.

19. Dissolution

: The Association may be dissolved by 3/5th members upon resolution. Its assets will be handed over to the similar Registered Association or to the Government after clearing all its debts and liabilities.

CERTIFICATE

- (1) Certified that it is the true and correct copy of the Memorandum & Bylaws of the Association.
- (2) Certified that there is no other Registered Association with the above name and at the same place.
- (3) All the legal matters shall be guided by the Societies Registration Act XXI-1860 with amendments of 1950.

PRESIDENT

Uttam Kumar Behera
Uttam Kumar Behera
President
All Odisha Tax Advocates Association

GENERAL SECRETARY

Bibekananda Mohanti
Bibekananda Mohanti
General Secretary
All Odisha Tax Advocates Association

TREASURER

Aswini Kumar Tripathi
Aswini Kumar Tripathi
Treasurer
All Odisha Tax Advocates Association
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