

ALL ODISHA TAX ADVOCATES ASSOCIATION (AOTAA)

Regd. No.270/7202000078 of 2020-21

Link Road, Near Prime Hospital,
Cuttack - 753012 Odisha, India

+91-9437319679.
secretary@odishataxadvocates.in
www.odishataxadvocates.in

BYE-LAWS OF ALL ODISHA TAX ADVOCATES ASSOCIATION (AOTAA)

Approved and passed on Dated - 10/8/2025.

(Registered under the Societies Registration Act, 1860)

1. NAME OF THE ASSOCIATION:

The name of the Association shall be **ALL ODISHA TAX ADVOCATES ASSOCIATION (AOTAA)**.

2. REGISTERED OFFICE:

The Registered Office of the Association shall be situated at:

1, Link Road, Near Prime Hospital, Cuttack – 753012, Odisha (India).

3. AREA OF OPERATION:

The area of operation of the Association shall be throughout the State of Odisha.

4. MEMBERSHIP:

An Advocate practising Tax Laws and duly enrolled under the Odisha State Bar Council within the territorial jurisdiction of the State of Odisha, and competent to enter into practice irrespective of caste, creed, sex, religion, race, colour, education or profession, and having good moral character, may become a member of the Association subject to approval of the Managing Committee.

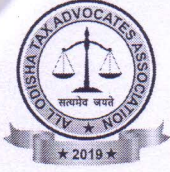
5. CLASSES OF MEMBERSHIP AND FEES:

5.1 Life Member:

A member who pays Rs. 5,000/- (Rupees Five Thousand) along with a one-time admission fee of Rs. 1,000/-.

5.2 Patron Member:

A member who pays Rs. 20,000/- (Rupees Twenty Thousand) or more along with a one-time admission fee of Rs. 1,000/-.



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5.3 The category of "General Member" stands abolished with effect from 01.04.2026. :

All existing General Members shall convert to Life Membership or Patron Membership on or before 31.03.2026, failing which their membership shall automatically stand discontinued.

6. RIGHT TO VOTE:

Each member shall have equal right of voting. Provided that any member who has not paid his membership dues up to the end of the financial year in which the election is held shall be disqualified from voting.

7. FUNDS:

The Association may raise funds through membership fees, donations, subscriptions, advertisements, grants and aids from Government, local bodies, institutions, trusts, societies or other lawful sources.

8. AUTHORITIES OF THE ASSOCIATION:

The Association shall consist of:

- a) General Body
- b) Managing Committee

9. ZONAL STRUCTURE:

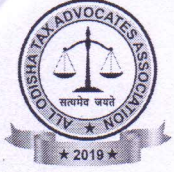
For decentralised administration and effective representation, the State of Odisha shall be divided into the following six Zones:

Zone-A: Mayurbhanj, Baleswar, Bhadrak, Jajapur, Keonjhar

Zone-B: Sundargarh, Jharsuguda, Sambalpur, Debagarh, Bargarh

Zone-C: Bolangir, Nuapada, Subarnapur, Boudh, Kandhamal, Kalahandi

Zone-D: Nabarangpur, Rayagada, Koraput, Malkangiri, Gajapati



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Zone-E: Khordha, Puri, Nayagarh, Ganjam

Zone-F: Angul, Dhenkanal, Cuttack, Kendrapara, Jagatsinghpur

10. GENERAL BODY:

10.1 Annual General Meeting

The Annual General Meeting of the General Body shall be convened by the Secretary General, in consultation with the President, with a clear thirty (30) days' notice to all members.

10.2 Quorum:

The quorum shall be:

- * General Body – one-fifth (1/5th) of the total members
- * Managing Committee – at least fifteen members

10.3 Voting:

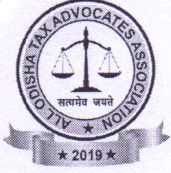
Every member shall have the right to vote.

The President shall have a casting vote in the event of a tie.

11. MANAGING COMMITTEE:

The Managing Committee shall consist of:

- i. President – One
- ii. Secretary General – One
- iii. Treasurer – One
- iv. Vice Presidents – Six (one from each Zone)
- v. Joint Secretaries (Co-ordination) – Three (One each for State GST, Central GST and Income Tax)
- vi. Joint Secretary (Social Media)
- vii. Assistant Secretaries – (Thirty one from each Revenue District of the State of Odisha)
- viii. Two Co-opted Members



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The posts of "Working Secretary" and "Executive Body Members" stand abolished.

12. ELECTION AND NOMINATION OF OFFICE BEARERS AND MANAGING COMMITTEE.

12.1 Election of Principal Office Bearers:

The posts of President, Vice-Presidents, Secretary General, Assistant Secretaries and Treasurer shall ordinarily be filled by election by the General Body in accordance with the Election Rules of the Association at least a fortnight before the term of the Managing Committee ends.

12.2 Power of General Body to Select in Exceptional Circumstances:

Notwithstanding anything contained in Clause 12.1 above, if for any reason, emergency, or other expediency, the General Body at the Annual General Meeting (AGM) considers it necessary to dispense with the election process, it may, by passing a resolution supported by not less than two-thirds (2/3) of the members present and voting, decide to select and nominate the aforesaid office bearers. Upon such resolution being duly passed, the General Body at the AGM shall select, nominate and elect the members of the Managing Committee accordingly.

12.3 Nomination of Certain Office Bearers:

The following positions shall be filled by nomination by the General Body at a duly convened General Body Meeting:

- i. Joint Secretaries (Co-ordination) – Three (3) posts;
- ii. Joint Secretary (Social Media) – One (1) post; and
- iii. Two (2) Co-opted Members.

12.4 ELECTION:

Elections to the Managing Committee shall be conducted strictly in accordance with the Election Rules as started in Schedule-II appended hereto.

13. ELIGIBILITY FOR OFFICE BEARERS:

13.1 President

Minimum 25 years of practice as an Advocate.



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13.2 Vice President

Minimum 15 years of practice as an Advocate and must belong to the concerned Zone.

13.3 Secretary General

Minimum 20 years of practice as an Advocate.

13.4 Treasurer

Minimum 15 years of practice as an Advocate.

13.5 Joint Secretaries (Co-ordination & Social Media)

Minimum 10 years of practice unless otherwise decided by the General Body by resolution.

13.6 Assistant Secretary

Minimum 07 years of practice as an Advocate and association with the concerned Revenue District.

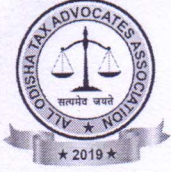
13.7 Co-opted Members

- a) Senior Co-opted Member – minimum 35 years' professional standing.
- b) Lady Co-opted Member – minimum 10 years' professional standing.

14. DUTIES OF OFFICE BEARERS:

14.1 President:

The President shall preside over all meetings of the Association and may delegate any part of his duties to a Vice President.



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14.2 Vice Presidents:

Each Vice President shall supervise and coordinate the activities of the Association within the Zone represented by him/her.

Each Vice President shall represent the Association in all Range Level Advisory Committee (RLAC) meetings and similar consultative or advisory forums relating to Direct Taxes and Indirect Taxes within his/her Zone.

Each Vice President shall convene a virtual meeting of the Zone once every two months and shall forward the minutes of such meeting by email to the Secretary General within seven (7) days of the meeting.

The Secretary General shall place the consolidated minutes of all Zonal Meetings before the succeeding meeting of the Managing Committee for information, deliberation and follow-up action, if any.

14.3 Secretary General:

The Secretary General shall be the Executive Head of the Association and shall exercise control and supervision over its affairs in consultation with the Managing Committee.

14.4 Joint Secretaries (Co-Ordination):

The Joint Secretaries (Co-ordination- Three posts) one each shall be responsible for liaison, follow-up and coordination with the State GST Department, Central GST Department and the Income Tax Department in the respective Commissionerates within the State.

14.5 Joint Secretary (Social Media):

The Joint Secretary (Social Media) shall manage, supervise and regulate all official social media platforms and digital communication channels of the Association and be in charge of the website of the association and shall also perform such additional assignments of special importance as may be entrusted by the President in writing from time to time.

14.6 Assistant Secretaries (District-wise):

Each Assistant Secretary shall represent one Revenue District of the State of Odisha and shall:

- act as the primary coordinating officer of the Association in the concerned district;



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- b) represent the grievances and issues of members of the district before the Zonal Vice President and the Secretary General;
- c) assist in enrolment of members and dissemination of Association communications;
- d) participate in Zonal Meetings and General Body activities;
- e) perform all functions earlier discharged by Executive Body Members under the previous Bye-laws;
- f) represent the All Odisha Tax Advocates Association (AOTAA) in all Circle Level Advisory Committee (CLAC) meetings and other local consultative or advisory forums relating to Direct Taxes and Indirect Taxes within his/her Revenue District.

14.7 Treasurer:

The Treasurer shall maintain accounts and ensure financial discipline of the Association and also operate the bank account of the Association.

15. TERM AND MEETINGS OF MANAGING COMMITTEE:

15.1 The Managing Committee shall hold office for two (2) years and the term will end on the 31st day of December of the second year.

15.2 Any member remaining absent in three consecutive meetings shall cease to hold office.

15.3 The Managing Committee shall meet at least six (6) times in a calendar year having one meeting once in every two months.

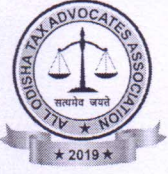
15.4 Emergent meetings may be convened with 48 hours' notice by email or Whatsapp.

16. RESIGNATION & RE-ADMISSION:

16.1 Any member of the Managing Committee, Life Member, General Member or Patron Member who desires to resign either from the Managing Committee or from the primary membership of the Association shall submit a letter of resignation by email addressed to the Secretary General and emailed to the official email ID of the Association as published on the Association's website.

16.2 Every such resignation shall be placed by the Secretary General before the next meeting of the Managing Committee for consideration.

16.3 The decision of the Managing Committee to accept or reject the resignation shall be final and shall be deemed to be the decision of the General Body for all purposes and the same shall be communicated to the member in writing by the Secretary General by email.



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16.4 In the event the concerned person seeks to re-join the Association at any future date, such application shall be treated as a fresh application for membership, and the applicant shall not be entitled to claim any benefit, seniority, continuity or privilege arising out of the earlier membership.

17. OPERATION OF BANK ACCOUNT:

17.1 The bank account of the Association shall be opened in any Nationalized bank and operated jointly by any two of the following:

- i. Secretary General
- ii. Vice President – Zone-F
- iii. Treasurer

17.2 The Internet Banking, Mobile Banking and handling the QR Code of the Account will be only done by the Treasurer.

18. CONSEQUENTIAL CLARIFICATION (DEEMING PROVISION):

Any reference to representation of the Association before tax authorities, advisory committees or consultative bodies shall, unless otherwise resolved by the Managing Committee or General Body, be deemed to vest with the Vice President of the Zone at the Range level and the Assistant Secretary at the Circle level respectively.

19. GENERAL DISQUALIFICATIONS:

No member shall be eligible to contest or continue in office if he/she

- a) is in arrears of dues;
- b) is under suspension for disciplinary proceedings being conducted against him.
- c) is otherwise disqualified under these Bye-laws or Schedules.

20. ACCOUNTS AND AUDIT:

The financial year shall be the accounting year.

Accounts shall be audited annually by a Chartered Accountant appointed by the Managing Committee.



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21. AMENDMENT:

Any amendment to the Bye-laws shall be approved by the General Body and intimated to the Registrar of Societies.

22. LEGAL ACTION:

The Secretary General may sue or be sued on behalf of the Association.

23. DISSOLUTION:

The Association may be dissolved by a resolution passed by three-fifths of the members present and voting.

24. DISCIPLINARY COMMITTEE:

The Disciplinary Committee shall be constituted and shall function strictly in accordance with Rule started in Schedule-I appended hereto.

These Bye Laws were approved by the General Body in its meeting held on 10th August, 2025 at the Conference Hall of Panthanivas, OTDC, Bhubaneswar.

Bibekananda Mohanti
President

Sudhanshu Sekhar Das
Secretary General