

AMENDMENTS MADE TO THE BYE-LAWS OF AOTAA MADE ON 7.11.2021

Made effective from : 1st Day of January, 2022

01	02	03	04
Clause No.	Nomenclature	As per original Bye Laws	Amendments in AGM held on 07.11.2021
01.	Name of the Association	ALL ODISHA TAX ADVOCATES' ASSOCIATION	
02.	Office	1, Link Road, (Near Prime Hospital) P.O:-Arunoday Market, P.S:-Badambadi, City/Dist:-Cuttack-753012, Odisha (India).	
03.	Area of Operation	Throughout the State of Odisha.	
04.	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.	

05.	Classes of Members of Membership Fees	<p><u>General Member:-</u> 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.</p>	<p><u>General Member:-</u> A member who contributes Rs.500/- (Rupees Five Hundred) only per annum in addition to one time Admission Fee of Rs.1,000/-(Rupees One Thousand only) shall be regarded as a general member of the Association.</p>
			<p><u>Life Member:-</u> A member who pays a sum of Rs.5,000 in addition to the one-time admission fees of Rs. 1,000/- shall be regarded as a life member He will not have to pay any annual fees throughout his life.</p>
		<p><u>Patron Member:-</u> A member who donates Rs.20,000/-(Rupees Twenty Thousand) or more apart from regular annual membership fee of Rs.500/- shall be regarded as Patron Member of the Association.</p>	<p><u>Patron Member:-</u> A member who pays Rs.20,000/-(Rupees Twenty Thousand) only in addition one time admission fees of Rs.1,000/- shall be regarded as a “Patron Member”. A Patron Member will not have to pay any annual fees throughout his life.</p>

06.	Right to vote	Each member shall have equal right of voting, until and unless he is disqualified legally for other reasons.	
07.	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.	
08.	Authority	The Association shall consist of (a) General Body and (b) Managing Committee.	
09.	Functions of the Committee	<p><u>A) General Body :</u> 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.</p> <p><u>B) Managing Committee:</u> It consists of the followings:- 1) President, 2) Vice-President (Seven), 3) Secretary General 4) Working Secretary (One), 5) Asst. Secretary (Sixteen), 6) Treasurer, 7) Executive Body Members (Eighteen) and 8) Two co-opted members having completed more than thirty years.</p>	<p><u>B) Managing Committee:</u> It consists of the followings: - 1) President, 2) Vice-President (Seven), 3) Secretary General, 4) Working Secretary (One), 5) Asst. Secretary (sixteen), 6) Treasurer, 7) Executive Body Members (Eighteen) and 8) Two co-opted members having completed more than thirty years of practice.</p>

10.	Functions of the Managing Committee	<p>a) The Managing Committee shall hold office for a period two years. The office bearers of the Managing Committee shall be elected by the members of the General Body of majority of votes.</p> <p>b) Any member of the Managing Committee if remains absent in three consecutive meeting 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.</p> <p>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.</p> <p>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.</p> <p>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.</p> <p>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.</p>	
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		<p>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.</p> <p>h) To appoint auditor, Lawyer and any expert for opinion and fix up their remuneration.</p> <p>i) The Managing Committee may constitute an advisory Committee to guide the Association.</p> <p>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.</p> <p>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.</p> <p>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 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 does not convene a General Body meeting, then</p>	
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		<p>on a requisition made by at least fifty members a meeting shall be convened by the General Secretary to discuss on the subject mater as per the notice.</p> <p>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.</p> <p>n) The Managing Committee may constitute one or ore Committees or sub-Committees for effective function of the Association.</p> <p>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.</p>	
11.	Functions of the General Body	<u>Annual General Meeting</u> : 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 1/5 th of the total number of members and for the Managing Committee is 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	<u>A) President</u>	

	<p>Committee :</p>	<p>I) The President shall preside over all meetings of the Association.</p> <p>II) The President may delegate all or part with any of his duties to the Vice-President whenever he feels necessary.</p> <p>III) Any member having completed twenty-five years of practice will be eligible for the post of President.</p> <p>B) <u>Vice-President</u></p> <p>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.</p> <p>C) <u>General Secretary</u></p> <p>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.</p> <p>D) <u>Working Secretary</u></p> <p>There shall be one Working Secretary. The Working Secretary shall act as the General Secretary of the</p>	
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		<p>Association in his absence. Any member having completed twenty years of practice will be eligible for the post of Working Secretary.</p> <p><u>E) Asst. Secretary</u></p> <p>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.</p> <p><u>F) Treasurer</u></p> <p>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.</p> <p><u>G) Executive Member</u></p> <p>The Executive Members of Association shall execute the decisions of the General Body/ Managing Committee. Any</p>	
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		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 it's 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.	The Managing Committee is hereby authorized to amend the bye laws by incorporating various procedures for conducting of elections, expanding the membership base and other rules for the better working of the association. The amendments should be placed before the Managing Committee and once approved will be deemed to be approved by the General Body.
18.	Communication		
19.	Removal As A Member		

20.	Disciplinary Committee		<p>The President and Secretary will be the ex-officio members of the Disciplinary Committee. All orders of the Disciplinary Committee will be full and final and cannot be modified by the Managing Committee and all disciplinary action as suggested by the Disciplinary Committee should be acted upon within two weeks of it being placed before the Managing Committee. The members of the disciplinary committee should be nominated from the General members of the association. The members so nominated should elect the Chairman. The total number of the members of the disciplinary committee should be five including the President and the General Secretary and the members should be senior members of the association having been advocates with at least 30 years of professional experience behind them. The rules and regulations of the disciplinary committee should be drafted and placed before the Managing Committee and once</p>
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			<p>approved by the Managing Committee will be deemed to have been approved by the General Body.</p> <p>The following acts omission and/or commission shall constitute the grounds of indiscipline-</p> <p>(a) Any wilful act and/or commission and/or omission which violate the standard of professional conduct and ethics as framed by the association for the members or any other body as may be applicable to the concerned member.</p> <p>(b) Any wilful act, omission and/or commission that fail to comply with the rules and regulations of the association and or reasonable professional ethics.</p> <p>(c) Any wilful act, omission and/or commission that violates the criminal laws of the State and the Union.</p> <p>(d) Any wilful act, omission and/or commission that violates an order of discipline, in any media, in conductance</p>
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			<p>of the meetings of association either by oral or virtual mode, by commenting and dis-commenting association members.</p> <p>(e) Any false or misleading or defamatory statement made by any member or members of the association, in any social media.</p> <p>(f) Failure to comply with the directions and orders of the President or General Secretary of AOTAA as well as failure to comply with the decision and directions of the Managing Committee.</p> <p>(g) Any other acts, omission and/or commission which has an effect of defaming the name and fame of the AOTAA as well as which leads to disrupt the harmony and unity amongst the members of the AOTAA.</p> <p>(h) Any other acts omission and/or commission as modified by the Managing Committee.</p>
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21.	Procedure of Disciplinary Proceedings		
22.	Election		
23.	Legal Action	The General Secretary may sue or to be sued on behalf of the Association for it's movable or immovable properties or in any official matters.	
24.	Dissolution	The Association may be dissolved by 3/5 th members upon resolution. It's assets will be handed over to the similar Registered Association or to the Government after clearing all its debts and liabilities.	

Sd/-UTTAM KUMER BEHERA

PRESIDENT

Sd/- ARUN KUMAR DASH

TREASURER

Sd/- BIBEKANANDA MOHANTI

SECRETARY GENERAL