

**CONSTITUTION
OF
The Goods and Services Tax
Practitioners' Association of
Maharashtra**

**AS AMENDED
UP TO 17TH MARCH 2017**



**The Goods and Services Tax Practitioners'
Association of Maharashtra**

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**CONSTITUTION
OF
The Goods and Services Tax Practitioners'
Association of Maharashtra**

**(formerly known as The Sales Tax Practitioners'
Association of Maharashtra)**

Adopted by : The General Meeting held on 9th March, 1963.

- Amended by :
- 1) The Special General Meeting held on 26th March, 1970.
 - 2) The Special General Meeting held on 26th April, 1971.
 - 3) The Special General Meeting held on 22nd November, 1975.
 - 4) The Ordinary General Meeting held on 29th April, 1978.
 - 5) The Special General Meeting held on 6th February, 1986.
 - 6) The Special General Meeting held on 10th June, 1988.
 - 7) The Special General Meeting held on 11th March, 1991.
 - 8) The Special General Meeting held on 27th January, 1995.
 - 9) The Special General Meeting held on 5th January, 1996.
 - 10) The Special General Meeting held on 26th March, 1999.
 - 11) The Special General Meeting held on 25th March, 2003.
 - 12) The Annual General Meeting held on 17th July, 2009.
 - 13) The Special General Meeting held on 12th March, 2012.
 - 14) The Special General Meeting held on 17th March, 2017.

Chapter I

PRELIMINARY

1. NAME:

Name of the Association shall be :-

^{1&2}[" The Goods and Services Tax Practitioners' Association of Maharashtra"].

2. OFFICE:

Office of the Association shall be situated in ³["Mumbai"].

3. DEFINITIONS:

(a) YEAR:

Year of the Association shall be the period commencing from the 1st of April and ending on the 31st March next succeeding.

(b) OFFICE BEARERS:

Office bearers mean President, Vice-President, Hon. Jt. Secretaries and Hon. Treasurer.

⁴(c) OUTSTATION MEMBER

Outstation Member means a member whose office is situated beyond the limits of ⁵[Greater Mumbai], ⁶[as

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1. The words "of Maharashtra" were added in the name "The Sales Tax Practitioners Association" by S.G.M. held on 5-1-1996.
 2. The words "The Sales Tax Practitioners' Association of Maharashtra" were substituted by the words " The Goods and Services Tax Practitioners' Association of Maharashtra" w.e.f. 1-4-2017 by S.G.M. held on 17-3-2017
 3. The word "Bombay" was substituted by the word "Mumbai" by S G M held on 12-3-2012.
 4. Inserted by Special General Meeting (S.G.M.) held on 6-2-1986.
 5. The words "Greater Bombay" were substituted by the words "Greater Mumbai" by S. G. M. held on 12-3-2012.
 6. This addition and clause (d) were added by S. G. M. held on 27-1-1995.

defined under the Bombay Municipal Corporation Act, 1888.

⁷[(d) INDIRECT TAX PRACTITIONER:

A person who is eligible to practice any of the Indirect Tax Laws in any State and Union Territories of India.]

⁸[(e) INDIRECT TAX LAWS:

Any enactment providing for the levy of indirect tax by the Parliament/State Legislature in exercise of its power under Article 245 read with Article 246 246A, 269A and any other Article, or under any of the entries in Schedule Seven appended to the Constitution of India as amended from time-to-time.]

Chapter II

OBJECTS

4. OBJECTS

Objects of the Association are :

- (a) To further the interest of the ⁹[Indirect Tax] Practitioners;
- (b) To deal with matters concerning the ⁹[Indirect Tax Laws generally;
- (c) To strive for removing anomalies, inequities and ambiguities in various ⁹[Indirect Tax Laws and for

⁷ Substituted by S G M held on 12-3-2012. Earlier clause 3(d) read as under:
"SALES TAX PRACTITIONER : A person who is entitled under Sections 71(l) (b) and (c) of the Bombay Sales Tax Act, 1959 for the time being in force or any of its modification or replacement at any time in future."

⁸ Clause (e) inserted by S G M held 12-3-2012

⁹ Wherever the phrase "Sales Tax" appears was substituted by the phrase "Indirect Tax" by S.G.M. held on 12-3-2012. Prior to that Article 6 read as under:

removing administrative hardships to the taxpayers in general and the Indirect Tax Practitioners in particular;

- (d) To strive for procuring relief, and better as well as equitable treatment to the taxpayers in general and the ⁹[Indirect Tax] Practitioners in particular;
- (e) To collect and disseminate statistical and other information securing promotion of the objects of the Association;
- (f) To make representation to the appropriate authorities or any bodies on matters relating to ⁹[Indirect Tax Laws and administration thereof and matters connected therewith];
- (g) To hold study circles, conferences, seminars or symposia or arrange talks or addresses on matters of interest to the ⁹[Indirect Tax] Practitioners or the tax payers;
- (h) To facilitate and spread knowledge on ⁹[Indirect Tax Laws by publishing journals, ¹⁰[bulletins, books, pamphlets, magazines and/or periodicals] for the promotion of the objects of the Association;
- (i) To invest and deal with any money of the Association not immediately required for any of its objects in such manner as may from time-to-time be determined;
- (j) To affiliate to any other association, society, institution or organisation, or to become a member thereof in furtherance of the interest of the members;
- (k) To strive for professional brotherhood and promote professional integration among the ⁹[Indirect Tax] Practitioners;

10. Added by S.G .M . held on 26-3-1999.

- (l) To raise funds for such charitable and benevolent purposes as the Managing Committee may deem fit;
- ¹¹(m) To render help and provide facilities to the extent possible to the members in discharge of their professional duties including furnishing information and opinions about specific matters and queries raised by them on such term may be decided by the Managing Committee;
- (n) To render financial and other help to the needy members and their families in distress or adversity as may be decided by the Managing Committee;
- (o) To strive and work for the independence of quasi-judicial authorities, appellate authorities, tribunals or other similar authorities;
- (p) To acquire, receive, hold manage and maintain or dispose of properties of any kind for the furtherance of the objects of the Association;
- (q) To constitute or cause to be constituted regional centres at convenient places in the State of Maharashtra in furtherance or for promotion of the objects of the Association;
- (r) To make representations, file petitions and appear before the tax authorities, tribunals, courts in the matters of public interest and cases of importance to professionals in particular and taxpayers in general;
- (s) To make donations, give financial and other assistance to individuals, institutions for the welfare of the public;
- (t) To raise funds, receive donations, grants-in-aid or assistance to achieve the objects of the Association;

11. *Clauses (m) to (v) were added and clause (m) was renumbered as clause (w) by S.G.M. held on 26-3-1999*

- (u) To establish and maintain library, reading room, sports room for the benefit of the members;
- (v) To organise and participate in games and sports meets arranged by this or any association or any Government department;]
- (w) Generally to do all other lawful acts, deeds, things as are incidental to or conducive to the attainment of any of the above objects;

¹²[Explanation]

Chapter III

MEMBERSHIP

5. CLASSES:

There shall be the following classes of Members of the Association

- | | |
|-----------------------------|--|
| (1) Honorary Members. | (2) Donor Members. |
| (3) Patron Members. | (4) Life Members. |
| (5) Ordinary Local Members. | (6) Ordinary ¹³ [Outstation] Members. |

¹⁴[6. ADMISSION:

1) Honorary Member:

Any individual distinguished for public service or for any eminence or interested in the objects of the Association may be selected as an Honorary Member of the Association by a majority of two-thirds of the members present.

12. Deleted by S.G.M. held on 27-1-1995.

13. Substituted for the word "Mofussil" wherever occurred by S.G.M. held on 6-2-1986.

14. Article 6 substituted by S.G.M. held on 12-3-2012 w.e.f. 1-4-2012. Prior to that Article 6 read as under.

2) Donor or Patron Member:

Any individual may on application to and subject to the approval by the Managing Committee of the Association, be admitted as a Donor or a Patron Member on Payment of such membership fees as prescribed in Article 8 hereof.

3) Life Member:

Any individual eligible to practice Indirect Tax Law, may on application to and subject to approval by the Managing Committee of the Association, be admitted as a Life Member on payment of admission fees, and membership fees as

6. ADMISSION

1) Honorary Member

Any individual distinguished for public service or for any eminence or interested in the objects of the Association may be selected as an Honorary Member of the Association by a majority of two-thirds of the members present.

2) Donor or Patron Member

Any individual may on application on payment of Rs. 500/- as admission fee and subject to the approval by the Managing Committee of the Association, be admitted as Donor or Patron Member on payment of membership fee as prescribed in Article 8 hereof.

3) Life Member

Any individual qualified to practice Indirect Tax Laws, on payment of Rs.500/- as admission fees may on application to and subject to the approval by the Managing Committee of the Association, be admitted as a Life Member on payment of membership fees as mentioned in Article 8 hereof.

4) Ordinary Local or Outstation Member

Any Individual (Local or Outstation) qualified to practice Indirect Tax law, on payment of Rs. 300/- and any firm (Local or Outstation) all the partners whereof are qualified to practice Indirect tax law, on payment of ₹ 500/- as admission fees and on payment of membership fees as mentioned in Article 8 hereof, may on application to and subject to the approval by Managing Committee of the Association be admitted as an Ordinary Local or Outstation Member.

5) General

Any individual or firm desirous of becoming a member of the Association other than an Honorary Member, shall apply in writing in a prescribed form accompanied by the admission fees and the annual membership fees. The application shall be placed before the Managing Committee and only on its approval; the applicant shall be admitted as a Member of the Association.

prescribed under Article 8 that may be decided by the Managing Committee from time to time which shall not exceed ₹ 5,000/- .

4) Ordinary Local or Outstation Member:

Any individual (Local or Outstation) and any firm or LLP (Local or Outstation) whose majority of partners individually are eligible to practice Indirect Tax Laws, may be admitted by the Managing Committee, on such applicant making the payment of admission fees, as may be decided by it from time to time which shall not exceed ₹ 2,000/- as also annual Membership Fees as may be decided under Article 8 hereof.

5) General:

Any individual or firm desirous of becoming a member of the Association other than an Honorary Member, shall apply in writing in a prescribed form accompanied by the admission fees and the annual membership fees. The application shall be placed before the Managing Committee and only on its approval; the applicant shall be admitted as a Member of the Association.

7. RIGHTS OF MEMBERS:

- 1) An Honorary Member shall have a right to attend a general meeting of the Association and shall have a right to vote at the same.
- 2) A Donor, Patron or a Life Member shall be a Member of the Association for life with a right to attend a general meeting of the Association and to vote at the same.
- 3) Any Ordinary Local or an Outstation Member shall be a Member of the Association only for the period covered by his membership fees. However, his membership shall be renewable from year to year without payment of admission fees but subject to the provisions hereunder.

- 4) Only an individual or a firm having his/its office outside the territorial boundaries of Greater Bombay as defined [under the Bombay Municipal Corporation Act, 1888] shall be eligible to become an Ordinary Outstation Member of the Association.
- 5) Where any Ordinary Local or Outstation Member is a partnership firm, it shall appoint in writing any one of the partners of the firm as the 'nominee' to represent the firm as the member of the Association and such nominee shall be eligible to attend the meeting of the members and shall have the right to vote at the same time. Such nomination may be varied from time-to-time in writing.
- 6) Any individual or a firm admitted as Ordinary Local or Outstation member shall on application and subject to the approval of the Managing Committee, be entitled to change the membership from that as an individual to that as a firm and vice versa. Where, however, the change of membership is to that as a firm, difference in the ¹⁵[admission] fee prescribed for an individual and that for a firm shall be payable. Where however the change of membership is to that as an individual admission fee paid as a firm shall not be returnable. Where once extra admission fee is paid under the above provision no extra admission fee shall be charged in case of any similar changes taking place subsequently.

8. MEMBERSHIP FEES:

^{16,17,18}[Subject to the conditions contained in Article 6 and mentioned hereinbelow, the membership fees shall be paid as under:

15. *Substituted for the word "entrance" wherever occurred by S.G.M. held on 6-2-1986.*

16. *Article 8 was substituted by S.G.M. held on 25-3-2003. [Following was the Article 8 prior to 25-3-2003]*

"Subject to the conditions contained in Article 6, there shall be paid membership fees as under:

1) *An Honorary Member: No fees shall be payable by an Honorary Member.*

2) *A Donor: A Donor Member shall pay Rs. 6,001/-] or more to the Association.*

Sr. No.	Classes of Members	One time payment of Fees	*Admission Fees	Annual Fees	Advance Membership Fees for Subsequent Two Years (Optional)
1	Donor Member	21,000	—	—	—
2	Patron Member	15,000	—	—	—
3	Life Member	10,000	800	—	—
4	Ordinary Local Member	—	500	1500	2,700
5	Ordinary Outstation Member	—	500	1250	2,250

- 3) *A Patron Member: A Patron Member shall pay Rs. 5,001/-] or more to the Association.*
- 4) *A Life Member: A Life Member shall pay Rs. 4,001/-) to the Association.*
- 5) *An Ordinary Local Member: An Ordinary Local Member shall pay an Annual Membership Fee of Rs. 400/-] only.*
- 6) *An Ordinary Outstation Member : An Ordinary Outstation Member shall pay an Annual Membership Fees of Rs. 300/-) only.*

7 3[7] The Additional/Annual Membership Fees for all categories of existing Local Members shall be Rs. 1,250/- and for all categories of existing Outstation Members shall be Rs. 750/- which shall become due on 1st April. 1999 and the same shall be payable on or before 31st August, 1999].

Proviso-1: Provided that a patron, donor or life member (whether existing or a new member) shall pay a sum of ₹ 100/- per annum as a subsidised subscription of Sales Tax Review from the financial year 1995-96 and onwards, if he/she desires to have the benefit of receiving the said journal].

Proviso-2: Provided that no individual or firm will be eligible for admission for the year 1999-2000, 2000-2001 and 2001-2002, unless he has paid Additional Membership Fees as prescribed in sub-clause (7).]

*The Annual Membership Fees shall be due and become payable on the 1st of April every year. Annual Membership of an Ordinary Local or Outstation Member shall be renewable from year-to-year without payment of admission fees provided, however, the renewal annual membership fee is paid latest by the *[30th April] of the year concerned. The membership shall be renewable subject to the provisions of Article 10(2) (iii).*

**Proviso-2 was added by S.G.M. held on 26-3-1999.*

**Substituted for words and figures " 30th June" by S.G.M. held on 6-2-1986.*

*Note :

- (1) The Admission fees for Firm or LLP shall be ₹ 800
- (2) The Subscription Charges/ Annual Service Charges for the Sales Tax Review w.e.f. 1st April, 2017 shall be as under:

Sr. No.	Class of Member / Subscriber	Annual Fees	Advance Subscription Fees for Subsequent Two Years (Optional)
A	Life Member	600	1,200
B	Patron Member	600	1,200
C	Donor Member	600	1,200
D	Subscriber to STR	1,000	2,000

- (3) An Ordinary Local Member or Ordinary Outstation Member can opt to pay the Annual Membership Fees of the Association for the current year along with Advance

3. Article 8 is Substituted by S.G.M. held on 12-3-2012. [Following is the Article 8 during the period from 25-3-2003 to 12-3-2012]

Subject to the conditions contained in Article 6, there shall be paid membership fees as under:

- 1) *An Honorary Member: No fees shall be payable by an Honorary Member.*
- 2) *A Donor: A Donor Member shall pay Rs. 11,000/- or more to the Association.*
- 3) *A Patron Member: A Patron Member shall pay Rs. 8,000/- or more to the Association.*
- 4) *A Life Member: A Life Member shall pay Rs. 6,001/- to the Association.*
- 5) *An Ordinary Local Member: An Ordinary Local Member shall pay an Annual Membership Fee of Rs. 800/- only.*
- 6) *An Ordinary Outstation Member : An Ordinary Outstation Member shall pay an Annual Membership Fees of Rs. 600/- only.*

Proviso: Provided that a patron, donor or life member (whether existing or a new member) shall pay a sum of Rs. 300/- per annum as a subsidised subscription of Sales Tax Review from the financial year 2003-04 and onwards, if he/she desires to have the benefit of receiving the said journal.

The Annual Membership Fees shall be due and become payable on the 1st April every year. Annual Membership of an Ordinary Local or Outstation Member shall be renewed from year-to-year without payment of admission fees provided, however, the renewal annual membership fee is paid latest by the 30th April of the year concerned. The membership shall be renewable subject to the provisions of Article 10(2)iii.

Membership Fees for immediately two succeeding years. Any subsequent revision in the amount of Membership Fees shall not be applicable to such member for the period for which the Advance Membership Fees are paid. The membership of such members shall be renewed automatically for the said immediately succeeding two years' subject to provisions of Article 10.

- (4) Taxes as may be applicable on above Fees/ Charges shall be collected separately from the Members/Subscribers in addition to the above Fees/Charges.
- (5) The Annual Membership Fees shall be due and become payable on the 1st of April of every year. Annual Membership of an Ordinary Local or Outstation Member shall be renewable from year-to-year without payment of admission fees provided, however, the renewal annual membership fee is paid latest by the 30th April of the year concerned. The membership shall be renewable subject to the provisions of Article 10(2)(iii).

18. *Article 8 is substituted by S.G.M. held on 17-3-2017. [Following is the Article 8 during the period from 12-3-2012 to 17-3-2017]*

Subject to the conditions contained in Article 6, there shall be paid membership fees as under:

- 1) *An Honorary Member: No fees shall be payable by an Honorary Member.*
- 2) *A Donor: A Donor Member shall pay Rs. 21,000/- or more to the Association.*
- 3) *A Patron Member: A Patron Member shall pay Rs. 15,000/- or more to the Association.*
- 4) *A Life Member: A Life Member shall pay Rs. 10,000/- to the Association.*
- 5) *An Ordinary Local Member: An Ordinary Local Member shall pay an Annual Membership Fee of Rs. 1,500/- only.*
- 6) *An Ordinary Outstation Member : An Ordinary Outstation Member shall pay an Annual Membership Fees of ₹ 1,250/- only.*

Proviso: Provided that a Patron, Donor or Life Member (whether existing or a new member) shall pay a sum of ₹ 600/- per annum as a subsidised subscription of Sales Tax Review from the financial year 2012-13 and onwards, if such member desires to have the benefit of receiving the said journal.

The Annual Membership Fees shall be due and become payable on the 1st April every year. Annual Membership of an Ordinary Local or Outstation Member shall be renewed from year-to-year without payment of admission fees provided, however, the renewal annual membership fee is paid latest by the 30th April of the year concerned. The membership shall be renewable subject to the provisions of Article 10(2)iii.

9. CONVERSION OF MEMBERSHIP

- 1) Any Ordinary Outstation Member during the course of a year shall be entitled to become an Ordinary Local Member on payment of the difference in the Annual Membership fees prescribed for the two types of membership. While renewing his Annual Membership, an Ordinary Local Member shall be entitled to convert his membership into that as the Ordinary Outstation Member and vice versa,¹⁹[upon payment of admission fees as prescribed in Article 6.]
- 2) Any Ordinary Local or Outstation Member being an individual member, who has paid admission fee and who is not in arrears in respect of his annual membership fees, shall be entitled to become a Donor, Patron or a Life Member by paying ²⁰[admission fees as per article 6 and difference between the fees] actually paid for Calendar Year and the fees payable for the membership sought for.

²¹[XXX

10. TERMINATION OF MEMBERSHIP

- 1) Any member wishing to resign as a member of the Association shall give a written notice to the Association and he shall cease to be a member of the Association upon acceptance of his resignation by the Managing Committee or within two months from the date of his resignation whichever is earlier.
- 2) Any member shall, *ipso facto*, cease to be a member of the Association if:

19. Substituted for the words "without payment of any admission fee" by S.G.M. held on 25-3-2003.

20. Substituted for the words "the difference between the admission fee along with Annual Membership fee of the current year] actually paid by him and the membership fee payable for the membership sought for." by S.G.M. held on 25-3-2003.

21. Clause 3 & clause 4 were deleted by S.G.M. held on 25-3-2003.

- i) In the case of the member being an individual, he,
 - a) dies;
²²[(x xx)]
- ii) In the case of the member being firm :
 - a) it is dissolved; or
 - b) any of the partners is permanently disqualified to practice ⁹[Indirect Tax] Laws or is convicted of an offence under the Indian Penal Code involving moral turpitude unless the partner concerned ceases to be the partner of the firm within a reasonable time.

Explanation : For the purpose of this clause, change in constitution from partnership to proprietorship shall not be considered dissolution.

- ²³[iii) He fails to pay annual membership fee by 30th April and he shall not be entitled to the benefits of his membership nor shall he be entitled to vote at any General Meeting of the Association provided that Managing Committee may on request in writing by an individual or a firm ceasing to be a member under this sub-clause, continue such individual or a firm as a member on payment of his arrears and on such other condition s as it deems fit. ²⁴[xxx]
- (iv) Any member acting in contravention of the objects of the Association or in any manner detrimental to the interests of the Association or guilty of misconduct, shall be liable for expulsion by a two-thirds majority of the members present in person and entitled to vote at any General Meeting convened for the purpose.

22. Sub-clauses (b), (c) & (d) were deleted by Ordinary General Meeting held on 29-4-1978.

23. Clause 10(2) (iii) was substituted by the S.G.M. held on 6-2-1986.

24. The Proviso to this Article was deleted by the S.G.M. held on 10-6-1988.

No such General Meeting shall be called unless such member is given a reasonable opportunity of tendering his explanation or resignation. Where explanation is offered by the member concerned, the same shall as far as possible be circulated amongst the members.

(v) ²⁵[xxx]

²⁶[10A. SUSPENSION OF A MEMBER

A Member shall be deemed to be suspended as member:

- 1) Upon his being adjudicated as an insolvent, till such time as he is discharged as an insolvent.
- 2) Upon his being convicted for an offence involving moral turpitude for a period of two years and from the last day of his suffering the sentence.
- 3) Upon his being suspended as an Advocate, Chartered Accountant, ⁹[Indirect Tax] Practitioner, Income Tax Practitioner, as the case may be, by the respective authorities entitled to suspend for the period of suspension directed by the respective authorities.]

Chapter IV

GENERAL MEETINGS ²⁷[AND ELECTIONS]

11. CLASSES

A general meeting of the members may be an Annual General Meeting, an Ordinary General Meeting or a Special General Meeting.

25. Sub-clause (v) was added by the S.G.M. held on 25-3-2003.

26. Clause 10A was added by Ordinary General Meeting held on 29-4-1978.

27. These words were added by the S.G.M. held on 10-6-1988.

1) Annual General Meeting

An Annual General Meeting will be held once in a year within 4 months of the close of the year at such time, place and hours as the Managing Committee may determine. Provided if the meeting cannot be held within four months as provided earlier due to natural calamities, civil commotion, riots or any other such situation prevailing in the city, the Managing Committee may, for reasons to be recorded in writing, postpone the holding of an Annual General Meeting for a period not exceeding one month. The business of the Annual General Meeting shall be :

- a) To read confirm and adopt minutes of last General Meeting.
- b) ²⁸[xxx] ²⁹[To consider the report of the Managing Committee if any, for revision of the membership fees.]
- c) To receive and adopt the audited statement of accounts and the annual report of the Managing Committee.
- d) To appoint an auditor or auditors for the ensuing year, and to fix their honorarium.
- e) To transact such other business as may be decided by the Managing Committee.
- ³⁰[(f) To receive the report of Chief Election Officer and declare the results of the election.
- g) To transact any other business that may be brought with the permission of the Chair.]

The order of the above business may be changed with the consent of the majority of the members present at the said meeting.

28. Clause (b) was deleted by the S.G.M. held on 10-6-1988.

29. New clause (b) in Article 11(2) was added by the S.G.M. held on 25-3-2003.

30. New clause (f) was added and old clause (f) was renumbered as (g) by the S.G.M. held on 10-6-1988.

2) Ordinary General Meeting

An Ordinary General Meeting may be convened by the Managing Committee on its own motion at such time, place and hour as the Managing Committee may determine and for any purpose it deems fit.

3) Special General Meeting

A Special General Meeting may be convened by the Managing Committee upon a request made in writing either by the President or by any 50 Members or more who are not in arrears of their dues to the Association. The requisition shall be signed by the President or by all the requisitionists, as the case may be, and shall be delivered at the office of the Association. The requisition shall specify the object of the Meeting proposed to be called by the requisitionists. On receipt of the requisition the Managing Committee shall within ³¹[sixty days] convene such a meeting failing which the President or the requisitionists themselves, as the case may be, may convene such a meeting within 21 days after the expiry of the month and the cost of holding such meeting shall be defrayed from the funds of the Association.

12. NOTICE

³²[A notice convening a General Meeting shall be published in the Journal or News Bulletin or may be sent by any other

31. The words 'one month' was substituted by the word 'sixty days' by the S.G.M. held on 12-3-2012.

32. Substituted by S. G. M. held on 12-3-2012, prior to which it read as under :

*"A notice convening a general meeting shall state the date, time and place thereof and the purpose for which it is convened and shall be posted or sent to the registered addresses of the members, not less than *[45] days before the date of the meeting. Any accidental omission to give such a notice to any member or non-receipt of the same by any member shall not invalidate the proceedings at the general meeting."*

***[Provided that a notice convening a general meeting when published in 'STPAM News Bulletin' of any month posted not less than 45 days before the date of the meeting shall be treated as notice contemplated under Article 12 and shall be deemed to have been posted or sent to the registered address of the members.]"*

**Substituted for the figures "30" by the S.G.M. held on 5-1-1996.*

***Proviso added to Article 12 by A.G.M. dated 17-7-2009*

mode or may be transmitted through internet or such other mode under information technology, to all the members, not less than 45 days before the date of meeting specifying therein the date, time, place and the purpose thereof. Any accidental non-receipt of such publication or message by any member shall not invalidate the proceedings at the General Meeting].

13. QUORUM

Forty members present in person and entitled to vote shall form a quorum at any General Meeting. No business shall be transacted at any general meeting unless the prescribed quorum is present within 30 minutes of the time and hour fixed for meeting. If there is no quorum, the meeting shall stand adjourned ³³[and the adjourned meeting shall be held after lapse of half an hour from the appointed time at the same venue only to consider the items on the agenda circulated in the notice convening the meeting. Such adjourned meeting shall be deemed to be valid meeting with the members present forming the quorum and no other business than the one circulated shall be transacted at such adjourned meeting.

³⁴[14. XXX]

15. CHAIRMAN

The President or in his absence, the Vice-President shall preside at every general meeting. In the absence of the President as well as the Vice-President, the members present shall elect from among themselves a Chairman of the meeting.

33. *The following words "and the meeting shall be held after 15 days at any place, and a notice of the adjourned meeting shall be given to the members at least seven days before the date thereof" in Article 13 were substituted with the words "and the adjourned meeting shall be held after lapse of half an hour from the appointed time at the same venue only to consider the items on the agenda circulated in the notice convening the meeting. Such adjourned meeting shall be deemed to be valid meeting with the members present forming the quorum and no other business than the one circulated shall be transacted at such adjourned meeting" by S. G. M. held on 12-3-2012*

34. *Deleted by S. G. M. held on 12-3-2012*

16. VOTING AT GENERAL MEETING

No member shall have more than one vote at any of the meetings of the Association except that in the case of equality of votes, the Chairman shall have a casting vote.

³⁵[Every resolution at the General Meeting other than the resolution effecting the alteration contemplated under clause 29 and 29A shall be decided by majority of the members present.

³⁶[17. ELECTION RULES]

- 1) Every year the Managing Committee shall appoint an Election Committee consisting of not more than seven members, out of which one shall be appointed as the Chief Election Officer.
- 2) The Election Committee so appointed shall invite nominations from the members of the Association, for the election of the Office Bearers and the Members of the Managing Committee, so as to reach the office of the Association not later than 5 p.m. of ³⁷[thirtieth] day before the date of Annual General Meeting.

³⁸[Provided that a circular inviting nomination from the members of the Association, for the election of the Office Bearers and the Members of the Managing Committee is published in 'STPAM News bulletin' of any month posted not less than 45 days before the date of Annual General Meeting shall be deemed to have been posted or sent to the registered address of the members.]

35. Article 16 second para was substituted by S.G.M. held on 19-6-1988. Before that it stood as under:

"Every resolution before the general meeting shall be decided by a show of hands unless a poll is demanded before or immediately after the result of vote is declared by show of hands. Poll shall be taken in such manner as the Chairman directs and the result of the poll shall be deemed to be the resolution of the meeting at which the poll was demanded."

36. Article 17 was substituted by the S.G.M. held on 19-6-1988

37. Substituted for "fifteen" by the S.G.M. held on 5-1-1996.

38. Proviso was added by the A.G.M. held on 17-07-2009.

- 3) Any member of the Association who is not in arrears of annual membership fees ³⁹[and/or of Additional Membership Fees] of the Association on the date of filing of nomination and whose delay in paying such fee is condoned by the Managing Committee on or before the date of filing of nomination shall be eligible to file nomination for a post of the office bearer or a member of the managing committee.

⁴⁰[Provided that a Member of the Association shall be eligible to file the Nomination Form for following posts subject to the fulfilment of the criteria mentioned against each post in the Table given hereinbelow :

Post	Eligibility Criteria for filing the Nomination Form
Managing Committee Member	Eligible only if the Applicant has been a Member of the Association for at least two consecutive years (24 months from the date of admission) on the date of filing Nomination Form.
Hon. Jt. Secretary or Hon. Treasurer	Eligible only if the Applicant has been a Member of the Managing Committee for a period of at least two years.
Vice-President	Eligible only if the Applicant has held the position as an Office Bearer of the Association for a period of at least two years.
President	Eligible only if the Applicant has held the position as an Office Bearer of the Association for a period of at least two years.

- 4) The nomination should be proposed by one and seconded by another member of the Association who are not in arrears of membership fees on the date of filing of nomination and whose delay in paying such fees is condoned by the managing committee on or before the date of filing of nomination.

39. These words were added by the S.G.M. held on 26-3-1999.

40. Proviso was added by the S.G.M. held on 17-03-2017.

- 5) No member shall contest for more than one seat.
- ⁴¹[6) A contestant shall be entitled to withdraw his/her nomination twenty seven days before the date of Annual General Meeting by filing signed letter addressed to the "Election Officer" in that respect or e-mail scanned copy of such withdrawal letter at the e-mail address specified in the notice for election.

Provided that the withdrawal of nomination form through e-mail shall be considered valid only if the same is sent from the e-mail address of the contestant mentioned by him/her in the nomination form.]

- 7) The Election Committee shall scrutinise the nominations received till the last date and hour fixed for receiving such nominations and after scrutinising and considering withdrawals of nominations, submit the final names of the contestants for different posts of the Association for necessary circulation to the members before the date of election.
- 8) The Election Committee may if found practicable and feasible submit to the Association for circulation to the members, the bio-data-cum-particulars together with or without passport size photos of the contestants who desire to do so, at the cost of the candidates, and for this purpose may formulate necessary rules to comply with the object of this article.
- 9) Where the contestants for a particular post are more than the required number of the posts, Election Committee shall conduct the election on the day of Annual General Meeting at Mumbai and on such earlier date as the Election Committee may deem fit at the district places.

41 Clause (6) was substituted by the S.G.M. held on 17-3-2017. Before that it stood as under:

"A contestant shall be entitled to withdraw his nomination *[twenty seven] days before the date of Annual General Meeting."

* Substituted for "fourteen" by the S.G.M. held on 5-1-1996.

- 10) The Election Committee shall conduct the election at Mumbai on the day of Annual General Meeting between 11 a.m. and 5 p.m.
- 11) Canvassing or propagating in any form by any member including a candidate at or in the vicinity of the election centres on the day of election shall strictly be prohibited. Notwithstanding anything contained in any other Articles of this Constitution, if any member including candidate is found violating this rule, he or she shall be liable for necessary action which may be,
 - a) cancellation or invalidation of candidature of the candidate and / or,
 - b) suspension of member's / candidate's right to participate in an election of this Association for so much period as may be decided by the Election Committee but not more than one year, or
 - c) suspension from the membership of the Association for so much period as may be decided by the Election Committee but not more than one year.

However, the Election Committee shall give reasonable opportunity of being heard to the concerned candidate/ member before taking any such action.

The decision of the Election Committee shall be final and binding on all and despite such cancellation or suspension, the election proceedings shall continue with the remaining candidates and members.

- 12) The members shall elect Office Bearers and Members of Managing Committee by casting their votes at any of the election centres declared by the Managing Committee under Article 17A of this Constitution.

Each member shall have only one vote for each post contested. The member who has not paid his annual membership fees for the current year and whose delay in paying such fees is not condoned by the Managing

Committee on or before 15 days of the Annual General Meeting, shall not be eligible to vote at the election.

- 13) Voting shall be by secret ballot.
- 14) In case of equal votes in favour of any two or more candidates for any post, a lot shall be drawn and the successful candidate shall be considered to have received an additional vote and shall be declared duly elected.
- 15) In the absence of any or in case of inadequate nominations for the office-bearers and/or the members of the Managing Committee, the vacant seats shall be filled in at the time of Annual General Meeting.
- ⁴²[15A) The result of counting of votes in respect of each post contested, whether for Office Bearers or for Managing Committee Members, shall be declared at the Annual General Meeting by the Chief Election Officer. Any candidate who contests the election and has any objection to the voting results so declared, may ask for recounting of votes within 15 minutes from the time of declaration of the election results by the Chief Election Officer by making a written application to the said Officer. The Chief Election Officer thereafter may consider such a request with special regard to the number of votes secured by such contestant and the other contestants. In case he finds that the situation does warrant a recounting, he may cause to proceed with the recounting of votes and then declare the results of recounting as early as possible before the conclusion of Annual General Meeting. The decision of the Chief Election Officer in this behalf shall be final and binding on the candidate who sought recounting of votes. The Chairman of the Annual General Meeting, after the declaration of the recounting results by the Chief Election Officer, shall declare the names of the winning candidates in the elections.]
- 16) The result of the election so conducted shall be declared by the chairman at the Annual General Meeting.

42. Clause 15A added by S.G.M. held on 27-1-1995.

- 17) The Election Committee shall be at liberty to frame other rules or procedures in conformity with above provisions for proper conduct of the elections.
- 18) Election shall not be invalid merely by reasons of any accidental irregularity or informality or commission or omission related to the conducting and/or proceedings of election. In all cases and matters related to election, the decision of the Election Committee shall be final and binding on all.

⁴³**[17A. ELECTION AT PLACES OTHER THAN MUMBAI**

The voting arrangement for the purpose of election of the Office Bearers and Members of the Managing Committee shall be made at Mumbai as well as at such district places where from the total number of members exceeds ⁴⁴[30]. The Managing Committee shall declare every year names of the district places where voting for the purpose of election would be arranged. Any member, entitled to vote in the election, may exercise his right of voting by remaining present either at Mumbai or at such district place suitable to him where the election is declared to be held.

Chapter V

MANAGING COMMITTEE

18. CONSTITUTION

The Managing Committee shall consist of not more than ⁴⁵[twenty five] Members declared elected in the manner as mentioned here under :

- a) The President, a Vice-President, an Honorary Treasurer and two Honourary Joint Secretaries ⁴⁶[declared] elected as such at the Annual General Meeting.

⁴³. Clause 17A was added by Ordinary General Meeting held on 29-4-1978

⁴⁴. Substituted for '14' by S.G.M. held on 27-1-1995

⁴⁵. Substituted for "twenty two" by the S.G.M. held on 5-1-1996

⁴⁶. Substituted for words "to be" by the S.G.M. held on 10-6-1988.

- b) ⁴⁷[Fifteen] Committee Members [declared] elected at the Annual General Meeting.
- c) The last retiring President of the Association, ⁴⁸[and the Chief Editor of the Sales Tax Review] as ex-officio members.
- d) Not more than three members to be co-opted from amongst the members of the Association. The President and other Office Bearers should not hold the same office continuously for more than two consecutive years. The General Meeting shall have powers to remove at any time any Office Bearer or Members of the Managing Committee so elected and the Managing Committee may fill-up the vacancy of any office bearer or member of the Managing Committee so removed.

19. FUNCTIONS

The management of the affairs of the Association shall be vested in the Managing Committee. However, the day-to-day management shall be looked after by the Office Bearers.

20. POWERS

The Managing Committee shall exercise such powers to do all such acts and things as are incidental to or which the Managing Committee may think conducive to the attainment of the objects of the Association, ⁴⁹[in particular and without prejudice to the generality of the powers vested by the Constitution the Managing Committee shall have the following powers:

- a) To purchase, take on lease or otherwise acquire, any of the property rights or privileges, movable or immovable of whatever nature that the Association is authorised to purchase or acquire for such price and on such terms and conditions as it may think fit by taking prior permission of the Charity Commissioner.

47. Substituted for "twelve" by the S.G.M. held on 5-1-1996.

48. These words were added by S.G.M. held on 10-6-1988.

49. Added by the S.G.M. held on 26-3-1999.

- b) To take loans and deposits for achieving objects of the Association, by taking prior permission of the Charity Commissioner as per the Bombay Public Trust Act, 1950.
- c) To constitute, if deemed fit regional centres in the State of Maharashtra, at such place or places as it deems fit for the furtherance or promotion of the objects of the Association.]

21. MEETINGS

The Managing Committee may from time-to-time meet to dispose of all important communications and references and consider all such matters which may be on the agenda or which may be permitted by the Chairman. Seven members in person shall be the quorum.

The Honourary Joint Secretaries shall within 15 days of the date of election of the Managing Committee summon the first meeting of the Managing Committee to transact the following business :

- a) To read and confirm the minutes of the last meeting.
- b) To co-opt the requisite number of members.
- c) To appoint ⁵⁰[Chief Editor, Associate Editor] and/or Editorial Board of the Association's Journal.
- ⁵¹[d) To appoint the members of such number of committees or sub-committees as may be decided by the Managing Committee.]
- ⁵²[e) XXX]
- f) To report about the taking over of the charge.
- g) To transact such other business as may be deemed fit.

50. The words "The Chief Editor" and "Associate Editor" were substituted for the words "Editor" and Assistant Editor" wherever occurred by S.G.M. held on 5-6-1996.

51. Clause 'd' substituted by S. G. M. held on 12-3-2012. Before this it stood as under:
"d) To elect the members of the Law and Representation Committee, Journal Committee and Library Committee, and to appoint conveners thereof."

52. Clause 'e' deleted by S. G. M. held on 12-3-2012. Before this it stood as under:
"e) To appoint any committee or sub-committee."

The Secretary at any time and the President of his own motion or upon a request in writing by any three members of the Managing Committee may summon a meeting of the Managing Committee to transact any business.

Ordinarily the meeting of the Managing Committee shall be called at least once a month.

Notice of every meeting of the Managing Committee stating the general particulars of the business to be transacted at the meeting shall be hand delivered or sent by post to each member of the Managing Committee to his last known address at least three days before the meeting but the proceedings of any meeting shall not be invalidated by any irregularity in respect of such notice to or non-receipt of such a notice by any member. Urgent meeting may be called by the President or the Secretary by any short notice.

The minutes of every meeting of the Managing Committee shall be kept by any one of the Honorary Joint Secretaries. Resolutions of the Managing Committee may also be passed by circulars in case of any emergency. A circular resolution signed by three-fourths of the members of the Managing Committee for the time being present in Bombay, shall in all respects be as valid and effective as a resolution passed at a meeting of the Managing Committee duly called and held. The President or the Honourary Joint Secretaries shall be entitled to decide whether any matter should be decided by a circular resolution.

22. VACANCY OF THE MANAGING COMMITTEE

Any member of the Managing Committee or any sub-committee shall be deemed to have vacated his office if he absents himself, without previous intimation, in three consecutive meetings. The Managing Committee may fill up the vacancy of any of its members or office bearers or of any member on any committee or sub-committee.

⁵³[23. xxx]

⁵³[24. xxx]

⁵³[25. xxx]

⁵³[25A. xxx]

53. Clauses 23,24,25 & 25A were deleted by S. G. M. held on 12-3-2012

26. FUNCTIONS OF OFFICE BEARERS

Following shall be the usual functions of the respective Office Bearers:

- a) **President :** He shall preside over, conduct and regulate all meetings and his rulings on any point of order and decision as to the results of voting shall be final and conclusive. He shall have an additional casting vote in case of a tie. He shall have a general supervision over the affairs of the Association.
- b) **Vice-President:** In the absence of the President, he shall exercise all the powers of the President.
- c) **Treasurer:** He shall ordinarily cause proper maintenance of the books of accounts; and in association with the Honourary Jt. Secretaries, he shall cause;
 - i) all payments made to the Association to be received and necessary receipts to be passed;
 - ii) all expenses of the Association except major non-recurring or capital expenses exceeding ₹ 500/- to be defrayed.
- d) **Honorary Joint Secretaries:** They shall do all such work as is required to be done by the Managing Committee except what is entrusted to the foregoing Office Bearers or what may be or is specifically entrusted to any member or members of the Managing Committee either by the Managing Committee or by the General Body of the Association or under this Constitution.

27. ACCOUNTS & FUNDS

Books of account shall be regularly audited by a Chartered Accountant.

Funds and receipts of the Association except petty cash shall be deposited in a bank or banks in a current, savings or deposit account or accounts opened for the purpose as may be decided by the Managing Committee from time-to-time. The bank account

or accounts shall be operated jointly by any two of the following Office-Bearers:

1. The President
2. The Vice-President
3. The Hon. Treasurer
4. The Hon. Jt. Secretaries

⁵⁴[27 **A. FUNDS AND INCOME OF THE ASSOCIATION AND ITS UTILISATION**

The general body shall have the power to determine from time to time the Additional membership fees payable by the members of the Association.]

28. MINUTE BOOKS

The Managing Committee shall cause to be kept regular books in which Minutes of its own proceedings and those of the general meetings shall be regularly recorded. Such minutes shall be open for inspection during the usual business hours by any member of the Association on his giving at least 24 hours notice to the Secretary of the Association and such member shall be entitled to take such extracts therefrom as he may deem fit.

29. ALTERATION, EXTENSION OR ABRIDGEMENT OF OBJECTS OR THE NAME OF THE ASSOCIATION

For the purpose of altering, extending or abridging any object or objects, purpose or purposes, or altering name of the Association, the procedure laid down under Section 12 of Societies Registration Act, 1860 as amended from time-to-time, except the provision of voting by proxy shall be followed.

54. Clause 27A was added by the S.G.M. held on 26-3-1999

29A. ALTERATION IN ARTICLES

Subject to Article 29, no amendments, alterations, additions or omissions in this Constitution, or repeal thereof, shall be effected except by a resolution of the member of the Association at any General Meeting by a majority of two-thirds of the members present in person and entitled to vote.

⁵⁵[xxx]

a) DISSOLUTION

The Association may dissolve itself according to the procedure laid down under Sections 13 & 14 of Societies Registration Act, 1860, as amended from time-to-time, except the provision of voting by proxy.

b) REPEAL

Constitution of the Association as adopted by the members of the Association at their meeting held on 25th August, 1956 and as amended from time-to-time till that date, is hereby repealed except to the extent and for the purposes mentioned in Article

c) SAVINGS

- (1) Notwithstanding the repeal of the Constitution referred to in Article 31, members already enrolled as Ordinary (Local or Outstation), Life or Patron members as on the day on which this Constitution comes into force, shall be deemed to have been duly enrolled as such members under this Constitution.
- (2) The election of office bearers and other members of the Managing Committee made under the Constitution repealed under Article 31 above, shall be deemed to be duly made under Article 18 of

55. The words "[provided the proposed amendments, etc. are duly circulated amongst the members along with the notice convening the general meeting]" were deleted by SGM held on 25-3-2003

the Constitution, subject to the approval of the General Meeting convened to adopt this Constitution. Provided that, if any vacancy of any member or office bearers is caused on account of want of approval of the aforesaid general meeting, it shall be filled up by the Managing Committee.

- (3) The repeal of the Constitution referred to in Article 31, shall not affect anything done or any actions or decisions taken or deemed to have been taken under and in pursuance of any provisions of the said Constitution also unless otherwise provided hereinbefore or unless contrary is decided upon or done.
- (4) If any difficulty arises in giving effect to the provisions of this Article of the Constitution or as to its interpretation or implementation, the decision of the Managing Committee shall be final.



