

# INCOME TAX BAR ASSOCIATION

## AHMEDABAD

### **PROPOSED AMENDMENTS**

to the Rules & Regulations and Members' Benevolent Scheme

*(As modified up to 31-03-2013)*

*As suggested by the Constitution Committee and placed before the Managing Committee*

**Approved UNANIMOUSLY at the Managing Committee Meeting — 30th April, 2026**

*Circulated to Members for passing at the Annual General Meeting — 23rd May, 2026*

**Important:** This document presents ONLY ADDITIONS to the existing Rules & Regulations and Members' Benevolent Scheme of the Income Tax Bar Association, Ahmedabad (as modified up to 31-03-2013). No existing provision is being removed, deleted, or altered. Each amendment shows the original wording first, followed by the proposed addition only.

### **AMENDMENT NO. 1 — LIFE MEMBERSHIP — INTRODUCTION OF NEW OPTION**

#### **Relevant Clause: Clause 3(c)(iv) — Life Membership**

##### **ORIGINAL WORDING — As it currently stands in the Constitution:**

Clause 3(c)(iv): From 1st April 2013 no new member shall be admitted as a life member of the Association.

Clause 3(c)(v): From 1st April 2013 every life members shall pay towards Annual maintenance charge in advance on or before 30th June of each year as under.

Resident regular life member and nominal life member Rs.500/-

None-Resident regular life member and nominal life member Rs.400/-

##### **PROPOSED ADDITION — To be added/inserted (nothing deleted or removed):**

The following new sub-clause shall be ADDED after the existing Clause 3(c)(v) as new sub-clause 3(c)(vi):

**New Clause 3(c)(vi):** Notwithstanding the provisions of Clause 3(c)(iv) above, with effect from the date of AGM (23rd May, 2026) on which passing of this resolution, the Managing Committee is hereby empowered to admit new Life Members under the following scheme of Life Membership:

Life Membership (without Benevolent Scheme enrollment): Any eligible person may apply for Life Membership without Benevolent Scheme enrollment on payment of a one-time non-refundable Life Membership Fee as under:

(i) Eligible persons having experience in practice of more than 5 years: Rs. 15,000/- (Rupees Fifteen Thousand Only).

(ii) Eligible persons having experience in practice of 5 years or less: Rs. 10,000/- (Rupees Ten Thousand Only).

Such Life Member shall have no right, obligation, benefit, or claim under the Members' Benevolent Scheme in any manner whatsoever. Life Membership entitles the member to all other rights and privileges of membership throughout their lifetime with no further recurring charges.

Annual maintenance charges as prescribed in Clause 3(c)(v) above shall not apply to Life Members admitted under this clause.

Any present member of the Association who wishes to become a Life Member under this clause shall first surrender his/her present membership of the Association and enrollment in the Benevolent Scheme, as the case may be, before being admitted as a Life Member. Upon such surrender, all rights and obligations attached to the earlier membership shall cease. The member may then apply afresh for Life Membership under this clause, subject to satisfaction of all eligibility conditions.

**NOTE / JUSTIFICATION:**

**WHY THIS AMENDMENT IS NECESSARY:**

Life Membership was discontinued with effect from 01st April, 2013 by a resolution passed at the Extra Ordinary General Meeting held on 22-03-2013. Over the past 12 years, a significant number of senior and committed practitioners of the tax bar have expressed a genuine desire for a permanent, one-time membership option that eliminates the obligation of paying recurring annual subscriptions.

**WHAT THIS AMENDMENT DOES:**

This amendment reintroduces Life Membership exclusively as a 'Life Membership without Benevolent Scheme enrollment' option. The fee structure is deliberately differentiated based on years of practice experience — Rs.15,000/- for practitioners with more than 5 years of experience, reflecting their longer association with the profession, and Rs.10,000/- for practitioners with 5 years or less, to encourage younger members to commit to the Association early in their careers.

**IMPORTANT SAFEGUARD — SURRENDER OF EXISTING MEMBERSHIP:**

Any present member wishing to convert to Life Membership must first formally surrender his/her existing membership and/or Benevolent Scheme enrollment. This ensures that no member holds dual membership, that the Association's records remain clean and unambiguous, and that the member consciously acknowledges the consequences — particularly the loss of Benevolent Scheme benefits — before making the transition.

**WHAT THIS AMENDMENT DOES NOT DO:**

This amendment does not remove, alter, or affect any existing provision of the constitution. It adds only a new sub-clause 3(c)(vi). It does not compel any existing member to change their membership category.

**AMENDMENT NO. 2 — MANAGING COMMITTEE'S POWER TO LEVY APPLICABLE TAXES**

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## **Relevant Clause: Clause 9(c) — Powers of Managing Committee**

### **ORIGINAL WORDING — As it currently stands in the Constitution:**

Clause 9(c): Without prejudice to the General powers conferred by this clause, the Managing Committee shall have power:

- (i) To make rules from time to time for its own guidance...
  - (ii) To constitute sub-committees...
  - (iii) To submit petition to parliament or legislative assembly...
  - (iv) To appear in any matter...
  - (v) To be all such acts as they think necessary...
  - (vi) To direct the investments and the manner of the money of the Association...
- ...(and so on up to clause (xvii))

### **PROPOSED ADDITION — To be added/inserted (nothing deleted or removed):**

The following new sub-clause shall be ADDED to the list of specific powers under Clause 9(c), as new sub-clause 9(c)(xix):

**New Clause 9(c)(xix):** To implement, levy, collect, and remit any tax, duty, surcharge, or statutory levy including but not limited to Goods and Services Tax (GST) or any other tax as may be applicable under any prevailing Central or State law on any fee, subscription, admission charge, nomination fee, or any other amount collected by the Association from its members or from any other person, as and when required by law, without the necessity of a separate resolution of the General Body for each such implementation or revision. The Managing Committee shall maintain proper records of all such tax collections and ensure timely compliance with all applicable tax laws.

### **NOTE / JUSTIFICATION:**

WHY THIS AMENDMENT IS NECESSARY:

The original Rules and Regulations of the Association (as modified up to 31-03-2013) contain no express provision empowering the Managing Committee to implement, levy, collect, or remit taxes — including Goods and Services Tax (GST) — on the fees, subscriptions, and other amounts collected by the Association from its members. This is a significant gap in the constitution.

Without an express constitutional provision, the Managing Committee has been acting on implied authority — a legally fragile position. Tax laws are subject to frequent revision by the Central and State Governments. GST rates, applicability of reverse charge mechanism, and the introduction of new levies can change at any time. Each such change would, without this amendment, technically require a General Body resolution before the Association could legally collect the revised tax — an impractical and unworkable requirement.

WHAT THIS AMENDMENT DOES:

This amendment adds a new sub-clause 9(c)(xix) to the existing list of specific powers of the Managing Committee under Clause 9(c). It gives the Managing Committee a clear, express, and standing constitutional authority to implement, levy, collect, and remit any applicable tax as required by prevailing law — without the need for a separate General Body resolution each time.

The Managing Committee is also required to maintain proper records of all tax collections and ensure timely

compliance — an accountability safeguard built into the provision itself.

**WHAT THIS AMENDMENT DOES NOT DO:**

This amendment does not create any new financial obligation on members beyond what the law itself already mandates. It does not give the Managing Committee power to levy any charge beyond what is required by applicable law. It is purely an enabling and administrative provision. No existing provision of the constitution is removed or altered.

## **PART II — PROPOSED AMENDMENTS TO MEMBERS' BENEVOLENT SCHEME**

*The following amendments are proposed to the Income Tax Bar Association Members' Benevolent Scheme (as modified up to 31-03-2013). These amendments enhance member welfare, revise contribution and benefit amounts, and introduce a compassionate age-based exemption for senior members.*

### **AMENDMENT NO. 3 — REVISION OF CONTRIBUTION AMOUNT — BENEVOLENT SCHEME**

#### **Relevant Clause: Clause VI — Members' Contribution**

**ORIGINAL WORDING — As it currently stands in the Constitution:**

Clause VI: As per the resolution passed in the Extra Ordinary General meeting held on 22-03-2013 every member of this Scheme shall contribute Rs. 200/- (Rupees Two Hundred only) towards death of a member of this scheme to give immediate financial help to the affected family.

Every member of this scheme shall contribute Rs. 1,000/- (Rupees One thousand only) in advance which will cover five cases of death of the scheme members. After providing financial help to four such affected families of this scheme further advance contribution of Rs. 1,000/- (Rupees One thousand only) shall be collected from the members of this scheme.

If any member of this scheme wishes to pay advance contribution in lump sum he/she can do so by making payment of Rs. 5,000/- at a time, or more in the multiples of Rs. 1,000/- as he/she may desire.

**PROPOSED ADDITION — To be added/inserted (nothing deleted or removed):**

The following paragraph shall be ADDED at the end of Clause VI as an additional provision:

**Addition to Clause VI:** Notwithstanding the contribution amounts stated above in Clause VI, with effect from the date of AGM (23rd May, 2026) on which passing of this resolution, the contribution amounts shall stand revised as under:

(a) The contribution per death of a member of this Scheme shall stand revised to Rs. 300/- (Rupees Three Hundred Only) per member.

(b) The advance contribution shall stand revised to Rs. 1,500/- (Rupees One Thousand Five Hundred Only), covering five cases of death at Rs. 300/- per case. After providing financial help in four such cases, a further advance contribution of Rs. 1,500/- shall be collected.

(c) The lump sum option shall stand revised to Rs. 7,500/- (Rupees Seven Thousand Five Hundred Only) at a time, or more in multiples of Rs. 1,500/- as the member may desire.

All other terms and conditions of Clause VI shall remain unchanged and continue to apply.

**NOTE / JUSTIFICATION:**

**WHAT THIS AMENDMENT DOES:**

This amendment revises the contribution structure as under:

Per call (per death): Rs. 200/- → Rs. 300/- (increase of Rs. 100/- per call)

Advance contribution: Rs. 1,000/- → Rs. 1,500/- (covering 5 deaths at Rs. 300/- each)

Lump sum option: Rs. 5,000/- → Rs. 7,500/- (or multiples of Rs. 1,500/-)

**WHAT THIS AMENDMENT DOES NOT DO:**

All other terms and conditions of Clause VI — including the procedure for raising calls, the timeline for payment, and the consequences of default — remain completely unchanged. No existing provision is removed or altered.

## **AMENDMENT NO. 4 — ENHANCEMENT OF DEATH BENEFIT — BENEVOLENT SCHEME**

### **Relevant Clause: Clause VII — Members' Rights**

**ORIGINAL WORDING — As it currently stands in the Constitution:**

Clause VII: On death of a member, his/her nominee shall be paid Rs. 1,50,000/- (Rupees one lakh fifty thousand only) within seven days after receipt of the death certificate of the deceased member along with an application from nominee of the member.

If the deceased family members are not aware about the scheme and if any Committee Member/member of the scheme brings to the notice of the Committee then after verification of the facts and after obtaining necessary application along with death certificate, association shall disburse the amount to the affected family.

**PROPOSED ADDITION — To be added/inserted (nothing deleted or removed):**

The following paragraph shall be ADDED at the end of Clause VII as an additional provision:

**Addition to Clause VII:** Notwithstanding the amount of Rs.1,50,000/- stated in Clause VII above, with effect from the date of AGM (23rd May, 2026) on which passing of this resolution, the death benefit payable to the nominee/entitled claimant upon the death of a member of this Scheme shall stand enhanced to Rs. 2,50,000/- (Rupees Two Lakh Fifty Thousand Only).

All other terms and conditions of Clause VII including the procedure for receipt of application, verification of death certificate, and disbursement to the family shall remain unchanged and continue to apply in full.

**NOTE / JUSTIFICATION:**

**WHAT THIS AMENDMENT DOES:**

This restoration of real value ensures that the Scheme continues to provide genuinely meaningful and dignified financial support to the bereaved family of a deceased member at their most difficult time. The enhancement applies prospectively from the date of passing of this resolution and benefits all enrolled members — including those admitted prior to 01-04-2013.

**WHAT THIS AMENDMENT DOES NOT DO:**

All other terms and conditions of Clause VII — including the procedure for receipt of application, verification of death certificate, identity of the nominee, and disbursement timeline — remain completely unchanged. No existing provision is removed or altered.

## **AMENDMENT NO. 5 — REVISED ENTRY AGE, LIFETIME BLANKET EXEMPTION & CONSTITUTIONAL RIGHT TO CLAIM — BENEVOLENT SCHEME**

**Relevant Clauses: Clause IV — Eligibility | Clause VI — Members' Contribution | Clause VII — Members' Rights**

**ORIGINAL WORDING — As it currently stands in the Constitution:**

Clause IV — Eligibility: Only regular members other than nominal member (below the age of 50 years) of the Income Tax Bar Association is eligible to become a member of the scheme. But those members who have already become member of the scheme prior to 01-04-2013 shall be eligible to continue in this scheme and eligible for all benefits under this scheme.

Clause VI — Members' Contribution: [No existing provision for any exemption from contribution calls based on age or any other ground.]

**PROPOSED ADDITION — To be added/inserted (nothing deleted or removed):**

The following additions shall be made:

**(A) Addition to Clause IV — Revised Entry Age:** Notwithstanding the age limit of 50 years stated in Clause IV above, with effect from the date of AGM (23rd May, 2026) on which passing of this resolution, the age limit for eligibility for new admission to this Scheme shall stand revised to 40 (forty) years. No new member who has attained the age of 40 years on the date of application for enrollment shall be admitted to this Scheme. All existing members enrolled prior to the passing of this resolution shall continue as members of the Scheme irrespective of their present age and shall retain all rights and benefits under the Scheme.

**(B) Addition to Clause VI — Lifetime Blanket Exemption for Members Aged 65 Years or More:** The following new provision shall be added at the end of Clause VI:

**Lifetime Blanket Exemption:**

- (i) Any member of this Scheme who has attained the age of 65 (sixty-five) years or more may apply for a Lifetime Blanket Exemption from all future contribution calls under this Scheme by making a one-time payment of Rs. 15,000/- (Rupees Fifteen Thousand Only) to the Benevolent Scheme.
- (ii) Upon payment of the said amount of Rs. 15,000/-, such member shall be permanently and irrevocably relieved from the obligation to pay any further contribution calls under this Scheme for the remainder

of his/her lifetime. No further contribution call notices shall be issued to such member.

- (iii) Such exempt member shall retain full and unconditional right to receive the death benefit under this Scheme. Upon the death of such member, after completion of the appropriate procedure as prescribed under Clause VII, the death benefit shall be paid to the entitled nominee/family in full.
- (iv) The Association shall maintain a separate register of all members who have availed the Lifetime Blanket Exemption and shall update the same promptly upon receipt of the payment of Rs. 15,000/-.

**(C) Addition to Clause VII — Benevolent Claim as Constitutional Right and Recovery of Dues:** The following new provision shall be added at the end of Clause VII:

**Right to Claim and Recovery of Dues:**

- (i) The right to receive the death benefit under this Scheme is a constitutional right of every member who has been enrolled in and has paid contribution calls under this Scheme for a continuous period of not less than 5 (five) years. Such right shall not be extinguished or defeated merely on account of default in payment of contribution calls by the member during his/her lifetime.
- (ii) If a deceased member has defaulted in payment of contribution calls at any time during his/her membership, the nominee/entitled claimant shall, before receiving the death benefit, pay all pending and outstanding dues of the deceased member to the Association on his/her behalf.
- (iii) The death benefit cheque/payment shall be released to the nominee/entitled claimant only after all outstanding dues of the deceased member have been fully cleared.
- (iv) If the total outstanding dues payable by the deceased member exceed the death benefit amount payable under this Scheme, the nominee/entitled claimant shall not be entitled to receive any amount from the Association under this Scheme.
- (v) All other terms and conditions of Clause VII governing the procedure for receipt of application, verification of death certificate, and disbursement shall remain unchanged and continue to apply in full.

**NOTE / JUSTIFICATION:**

WHY THIS AMENDMENT IS NECESSARY — THREE DISTINCT PURPOSES:

PURPOSE 1 — REVISED ENTRY AGE (Clause IV):

The existing entry age of 50 years is relatively late. A member joining the Scheme at 49 years contributes for a shorter period and represents a higher actuarial risk to the Scheme. Revising the entry age to 40 years ensures that new members joining the Scheme have a longer contributing period ahead of them, improving the actuarial balance and long-term financial sustainability of the Scheme. All existing members enrolled before the passing of this resolution continue without any change — no existing member loses any right.

PURPOSE 2 — LIFETIME BLANKET EXEMPTION AT 65 YEARS (Clause VI):

Senior members aged 65 years or more who have contributed faithfully for many years deserve recognition and relief from the recurring obligation of paying contribution calls. The Lifetime Blanket Exemption is a voluntary opt-in provision — any member aged 65 or more may pay a one-time amount of Rs.15,000/- to permanently relieve himself/herself from all future calls. This serves three objectives simultaneously: (a) it honours the loyalty and long service of senior members; (b) it generates a one-time corpus inflow of Rs.15,000/- per exempting member, directly strengthening the Scheme's financial position; and (c) it eliminates the administrative burden of chasing aging members for small contribution amounts. Crucially, the full death benefit right of the exempting member is completely and unconditionally preserved.

PURPOSE 3 — CONSTITUTIONAL RIGHT TO CLAIM AND DUES RECOVERY (Clause VII):

The death benefit is not a discretionary payment — it is a right earned by a member through years of faithful contribution. This amendment expressly recognises the death benefit as a constitutional right of every member who has been enrolled and has paid calls for a continuous period of not less than 5 years. This right survives even if the member subsequently defaulted on some calls.

At the same time, it would be unfair to other faithful contributing members if a defaulting member's nominee were to receive the full benefit without settling outstanding dues. The amendment therefore prescribes a balanced and equitable recovery mechanism: the nominee must first pay all outstanding dues of the deceased on his/her behalf; only then shall the death benefit be released. If the outstanding dues exceed the benefit amount, the nominee receives nothing — a provision that protects the financial integrity of the Scheme.

This three-pronged amendment together makes the Scheme more sustainable, more compassionate, and more equitable for all its members.

Sd/-

**Dr. (Adv.) Kartikey B. Shah**

President

Sd/-

**CA Shivam Bhavsar**

Honorary Secretary

Income Tax Bar Association, Ahmedabad