

RULES & REGULATION AND MEMBER'S BENEVOLENT SCHEME

(As modified up to 23-05-2026)



INCOME TAX BAR ASSOCIATION

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INCOME TAX BAR ASSOCIATION

OFFICE BEARERS

ADV. (DR.) KARTIKEY B. SHAH	PRESIDENT
CA KENAN SATYAWADI	VICE PRESIDENT
CA SHIVAM BHAVSAR	HON. SECRETARY
CA PRATEEK KANERIA	HON. JT. SECRETARY
CA FENIL SHAH	HON. TREASURER

MANAGING COMMITTEE

CA SHRIDHAR SHAH (IPP)
CA BHAVIN SONI
CA MADHURYA TRIVEDI
NARENDRA KARKAR
CA RAGHAV THAKKAR
HIREN PATEL
CA NAISHAL SHAH
CA PARTH DOSHI
CA SURVAT SHAH

INVITEE MEMBERS

ADV. ASHUTOSH THAKKAR
ADV. (DR.) DHRUVEN SHAH
ADV. DHRUVIN MEHTA

BENEVOLENT COMMITTEE

ADV. PRAFUL SHAH	CHAIRMAN
ADV. HIREN VAKIL	CO CHAIRMAN

MEMBERS

ADV. (DR.) DHRUVEN SHAH
ADV. ASHUTOSH THAKKAR
CA (DR.) VISHVES SHAH
ADV. (DR.) KARTIKEY SHAH
CA SHRIDHAR SHAH

**RULES & REGULATION OF INCOME TAX BAR ASSOCIATION, AHMEDABAD
MEMBER'S BENEVOLENT SCHEME (As modified up to 23-05-2026)**

(1) Name

The name of the Association shall be Income Tax Bar Association, Ahmedabad.

(2) Objects

The objects of the Association shall be:

- (a)** To promote unity and co-operation amongst members.
- (b)** To preserve their prestige and honour as member of the Association and to secure for them better rights, privileges and status.
- (c)** To make representations or deputations to the authorities concerned whenever deemed advisable.
- (d)** To take such steps from time to time as may be deemed expedient to secure efficiency and increase convenience to the public in connection with the working of the income-tax department.
- (e)** To contribute to charitable funds for the relief of humanity or for any other charitable purpose in the name of the association as and when necessary.
- (f)** To provide opportunities for interaction amongst the members of the Association and to arrange meeting of the members of profession and give facilities for the reading of papers, delivery of lectures and for acquisition and discussion of useful information connected with the profession.
- (g)** To provide library and reading room and other facilities for the use of the members and for holding meetings of the members.
- (h)** To provide fellowship and to increase social contacts by arranging picnics and social gatherings amongst the members and their families.
- (i)** To become member of any Association or institution to promote the interest of the Association or its members.
- (j)** To do any act for furtherance of the objects of the Association.
- (k)** To run the Income Tax Bar Association "Benevolent Scheme", which was formed in the year 1992, to provide monetary help to the family of a deceased member of the Association.
- (l)** To arrange cultural activities of members and their family members to bring out their talent and to increase the fellowship between the members as well as their family members.
- (m)** To organize cricket match between members and gazette officers of the income tax department and/or with other Association etc.
- (n)** To give the prizes to other children of the members as per the P.N. Shah memorial fund rules, Priyakant C. Shah Memorial Fund, Late Ishwarlal M. Shah (Palanpur Corpus Fund) or any other donation received for similar cause.
- (o)** To do any act for furtherance of the objects of the Association.

- (p) To start any permanent activity by approval in General Meeting.
- (q) To put portrait of the deceased member in the Association hall, legal heirs of the deceased member / well wishers shall be required to give donation of Rs. 21000/- or as may be decided by Managing Committee from time to time.

(3) Membership:

There shall be following category of members:

- (i) RESIDENT REGULAR MEMBER
- (ii) NONRESIDENT REGULAR MEMBER
- (iii) RESIDENT NOMINAL MEMBER
- (iv) NONRESIDENT NOMINAL MEMBER

Explanations: in all categories, outstation persons will be considered as non-resident members.

- (i) **Regular member:** Any person entitled to practice under the I.T. ACT and practicing under the said Act shall be eligible to become the member of the Association by furnishing proof of his/her practice e.g. degree of C.A., advocate, LL.B., B.com. with accounting, and/or certificate u/s 288 of the income tax act, 1961, or any other evidence of practice.
- (ii) **Nominal member:** The person who is not practicing under I.T. Act, 1961, shall be taken as nominal member without having voting right or right of contest in election and without admitting him/her under the benevolent scheme.

(iii) Membership Fees

(i) Every member of the Association on admission shall pay an entrance fee of Rs. 1000/- and shall pay, Rs. 500/- towards benevolent fund scheme.

(ii) Every member who is not a Life member shall pay an annual subscription in advance on or before 30th June of each year as under.

Resident Regular member	Rs.1000/-
Non-Resident member	Rs.900/-
Resident Nominal member	Rs.1000/-
Non-Resident nominal member	Rs. 900/-

(iii) Any member from 1st April 2013 shall ipso facto cease to be a member in the event of his/her failure to pay Annual subscription and/or Annual maintenance charges up to the end of relevant financial year. He / She shall nevertheless be liable to other sums due by him/her to the Association at the time of his/her ceasing to be a member. The executive committee after considering the circumstances of such member, may condone delay in payment of Annual subscription and/or Annual maintenance charges. However, the member, who has not paid his/her Annual subscription and/or Annual maintenance charges up to 30th June shall have

to pay a sum of Rs. 50/- (Rupees Fifty Only) more for each succeeding month and part thereof.

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

(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/-

Non-Resident regular life member and nominal life member Rs. 400/-

[(vi) Notwithstanding the provisions of Clause 3(c)(iv) above, with effect from 23rd May 2026, the Managing Committee is hereby empowered to admit new Life Members under the following scheme of Life Memberships:

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

Person with more than 5 years of experience in practice Rs. 15,000

Person with less than 5 years of experience in practice Rs. 10,000

(b) 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.

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

(d) 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 enrolment 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.¹

(iv) The Admission of members shall be by the Managing Committee of the Association and every applicant for admission shall satisfy the committee of his/her eligibility. The committee may refuse to admit any applicant whom they shall not consider to be fit or proper to be so admitted. An applicant who has been refused admission, shall not be admitted until a period of at least six months from the date of the refusal by the committee on his/her last application. Every application for admission to membership shall contain an undertaking by the applicant to abide by the rules and regulations of the Association for the time being in force and to be made in future. The Managing Committee of the Association has all the powers not to admit a particular applicant. Decision of the committee shall not be bound to give any reason for its decision.

(v) Any member may resign his/her membership by sending resignation letter to the Managing Committee and on its acceptance in the Managing Committee meeting, he/she shall cease to be a member from the date of the receipt of application. The Managing Committee may at any time re-admit him/her as a new member on his/her application.

(vi) Any member may be declared by the Managing Committee to have ceased to be a member of the Association in the event of

(i) His/her ceasing to possess a qualification for membership, or

(ii) His/her failing to pay Annual subscription/Annual maintenance charge or

(iii) His/her refusal to comply or he/she violates any of the rules and regulations of the Association applicable to him/her.

(iv) or misbehave

Provided that no member shall cease to be a member unless a notice in this regard and opportunity of being heard is given by the Association. Decision of the Managing Committee to continue/ discontinue his/her membership will be final in this regard, He/she will not be entitled for any refund on account of he/she ceasing to be a member.

(vii) Any person who for any cause/reason ceased to be a member of the Association, either member or his/her representatives, will have no right or interest or claim against the funds or the property of the Association, but he/she shall be liable for any payment to the Association which was due at the time of his/her ceasing to be a member.

(viii) From 1st April 2013 amount payable to the nominee / nominees of the deceased member shall be as per rules of Income Tax Bar Association Members Benevolent Scheme which is part of rules and regulations of constitution of Income Tax Bar Association.

Rules and regulations are separately framed for the Income Tax Bar Association members Benevolent Scheme and shall be binding to all the members of benevolent scheme.

(4) Register of members:

(A) The Association, shall maintain a Register of members in which the following particulars shall be entered:-

(i) Name of the Member:

(ii) Address (including Email ID) and Telephone number of the Member:

(iii) Membership number with the Association if any with date of registration.

(iv) Occupation.

(v) Class of membership.

(vi) Date of Admission.

(vii) Date of cessation of membership.

(viii) Such other particulars as may be prescribed by the executive Committee from time to time.

(B) Every member shall give his/her registered address for the purpose of communication to the Association. If any member desires to change his/her registered address he/she must give notice in writing to the secretary regarding his/her change of the same.

(C) Any member of the Association shall be entitled to get the complete list of the membership on payment of the cost as may be decided by the Managing Committee. Such list shall be given as soon as possible in CD Form or on email ID if so desire.

(5) Printed rules and regulations:

The rules and regulations of the Association shall be printed and every member may be supplied with the copy of the same on payment of such sum as the Managing Committee may from time to time decide but, member shall not be absolved from the operation of rules and regulations as in force on the plea of his/her not having received such copy.

(6) Accounting year:

The accounting year of the association shall be the year ending on 31st day of March of every year. i.e. Financial Year.

(7) Funds:

The funds of the association shall be invested in any nationalized bank or scheduled banks and/or in any government securities in the name of the association to be operated by the joint signatures as under:

- (i) First signature of either president or vice president
- (ii) Second signature of anyone of the secretary / joint secretary / treasurer
- (iii) No new Earmark fund shall be created by the Managing Committee except with the approval of the general body. However, all the Earmark fund will be kept separately and the income from such funds will be utilized for the purpose for which they are created. The Managing Committee may merge certain Earmark fund to general fund if found necessary.

(a) The income of the Association shall not be distributed amongst the members of the association by way of dividend or interest or in any manner what so ever but shall be utilized for the objects of the association.

(b) Any number not less than four - fifths of the members of Association may determine that the Association shall be dissolved, and there upon it shall be dissolved forth with, or at the time as agreed upon, and all necessary steps shall be taken for the disposal and settlement of the property of the Association, its claims and liabilities according

to the rules of the Association. provided however that the funds shall not be distributed amongst members of the Association but shall be handed over to any other Association or body with similar objects and that the members shall have no rights to any part of the property of the Association.

(8) Meetings: meeting of the Association

- (a) The Annual General Meeting of the Association shall be held at any place, in Ahmedabad declared by the Managing Committee within **sixty days** from the end of year of the Association.
- (b) The Managing Committee whenever it thinks fit may call Extra Ordinary General Meeting of the Association and shall call Extra Ordinary General Meeting within **14 days** from the receipt of such requisition in writing. Members of the Association may call extra ordinary General Meeting signed by not less than **25** members stating the object of the proposed meeting. The notice calling the meeting shall state the business to be transacted. Whenever the Managing Committee fails to call extra ordinary General Meeting within **21** days from the receipt of such requisition, such members may call extra ordinary General Meeting. Such meeting cannot be called after the expiry of **3** months from the date of delivery of such requisition.
- (c) The business of the Annual General Meeting shall be to adopt the report of the Managing Committee, to pass the accounts, to give charge to the new office bearers and Managing Committee elected as per rule 9, to appoint Hon. Auditor or auditors and to transact any other business for which notice has been given.
- (d) A member Wishing to bring before the Annual General Meeting any motion, shall give notice thereof to the secretary of the Association on or before the **30th day of April** and no motion shall come before the meeting unless notice thereof has been so given.
- (e) The secretary shall give **10 days'** clear notice of such Annual General Meeting or **7 days** clear notice for Extra ordinary General Meeting by post or otherwise to, each member at his registered address, a notice mentioning the date, place, and hour of the meeting and the business to be transacted there. The non receipt of such notice by any member or the omission to give such notice to any members or members shall not vitiate the proceedings of the meeting.
- (f) At every General Meeting of the Association the president of the Association shall be chairman and in the event of his/her absence, vice president shall be chairman and in the event of absence of both within 15minutes from the schedule time of holding the meeting, the meeting will be held and the chairman shall be elected from amongst the members of Managing Committee of the Association present or in the absence of all of them from amongst the members present in such meeting.

- (g) **Fifty members** present in person shall be a quorum for the General Meeting of the Association. However, if a special meeting is convened on requisition of the members for amending, altering, deleting etc. of the rules **fifty** members present shall be a quorum for the said meeting. If within **15 minutes** of the time scheduled for the meeting, no quorum is present, the meeting if convened upon requisition by the members as aforesaid shall be dissolved, but in any other case shall stand adjourned to the same place on the very same day after 30 minutes from the time at which the original meeting was scheduled to be held at which no quorum shall be necessary.
- (h) Every question submitted to General Meeting shall be decided by show of hands. Every member present shall have one vote. In the case of equality of votes, the chairman shall have a casting vote in addition to his/her vote as a member.
- (i) The declaration by the chairman that the resolution has been carried or lost by a particular majority and an entry to the effect in the minutes book of the proceedings of the Association shall be conclusive evidence of the fact without proof of the members or proportion of the votes recorded in favor or against such resolution.
- (j) The Chairman of the General Meeting may, with the consent of the members present in the meeting may adjourn the same from time to time and from place to place but no business shall be transacted at any adjourned meeting, other than the business pending of the last adjourned meeting.
- (k) Minutes of the meetings shall be recorded in minutes book maintained by the Association. Every minute shall be signed by the Chairman of the meeting to which it relates or by the Chairman of the subsequent meeting.

(9) Management:

- (a) The President, Vice-president and two Honorary Secretaries of whom one shall be a joint secretary, treasure and 8 other members elected at election meeting held before the Annual General Meeting each year and the immediate past president of the Association shall constitute the Managing Committee. The affairs of the Association shall be conducted and managed by the Managing Committee of 14 members constituted as above. provided that if president is not able to attend for the reasons beyond his/her control and/or out of Ahmedabad for more than 15 days, he shall inform the vice president in writing at least before 7 days that he/she is out of Ahmedabad for more than 15 days, and in that event, vice president shall act as 'acting president' till the date of his/her resuming the office. If both the president and vice president are out of Ahmedabad for more than 15 days, Hon. Secretary and in his absence, Hon. Joint secretary and in his/her absence, Hon. Treasurer will act as "acting

- president". If all the office bearers are out of Ahmedabad for more than 15 days, they will inform in writing to immediate past president and immediate past president will call the meeting of the Managing Committee and the Managing Committee will elect the "acting president" in absence of all the office bearers.
- (b) The Managing Committee may exercise all such powers and do all such acts and things as may be done or exercised by the Association and are not expressly directed or required by rules and regulations to be done by the Association in General Meeting, but subject nevertheless, to the rules and regulations of the Association and to any regulation from time to time made by the Association in General Meeting, provided that no regulations so made shall invalidate any prior act of the Managing Committee, which would have been valid if such regulations had not been made.
- (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 not inconsistent with the rules and regulations of the Association.
 - (ii) To constitute sub-committee consisting of members of the Association and to delegate to them, subject to such conditions as it may think fit, such powers as it shall think fit and to make regulations and bye-laws for the functioning of such sub-committees.
 - (iii) To submit petition to parliament or legislative assembly of the state and to make representation to Government bodies and persons with a view to carry out any or all the objects of the Association.
 - (iv) To appear in any matter in which they consider the interest of the members of the Association is affected and to appear and represent Association before any authority and take such proceedings therein as they may think fit.
 - (v) To do all such acts as they think necessary for promoting objects of the association.
 - (vi) To direct the investments and the manner of investment of the money of the Association and to authorize the sale or transfer of any investment and endorsement of any security held for the purpose or on behalf of the Association and to employ any part of the funds of the Association in the payment of lectures and printing of books, or pamphlets or conference In connection with the objects of association as well as for carrying out any other General purpose of the Association as far as possible payment for expenses of the Association shall be made by account payee cheque / bank draft.
 - (vii) To regulate the procedure and meetings of the Managing Committee.
 - (viii) To appoint and remove from time to time all clerks and other employees in the employment of the Association and to fix the remuneration to be paid.
 - (ix) The Managing Committee may do business either by calling a meeting or by circular. A resolution by circular duly signed by the members of the managing committee present in Ahmedabad shall be as effective as passed by a meeting.

- (x) The Quorum for the Managing Committee shall be seven members.
- (xi) The office of a member of the Managing Committee shall be vacated by any member:
 - (a) If he ceased to be a members of the Association by reason of any of the disabilities stated in rules; or
 - (b) if he is absent himself in three consecutive meeting of the Managing Committee without leave of absence from the Managing Committee.
- (xii) The Executive Committee shall have powers to fill up from amongst the members of the Association any vacancy in the Managing Committee that may occur during the course of the official year of the Association either on account of the resignation or death of a member or on account of a seat having become vacant for any other reason.
- (xiii) A member of the Managing Committee may at any time resign from the Managing Committee by giving notice in writing of his/her intention to anyone of the Hon. Secretaries who shall communicate the same to the Managing Committee and on the resignation being accepted by the Managing Committee, he/she shall cease to be a member of the Managing Committee.
- (xiv) The Managing Committee shall ordinarily meet at least once in three months to dispose of all the communications and references and consider all matters which may have been submitted by members for the considerations of the Managing Committee, at every meeting of the Managing Committee, the president shall be chairman and in the event of absence of president and vice president both are absent within ten minutes after the time scheduled for holding the meeting, the chairman may be elected from amongst the members of the Managing Committee present. The chairman of any meeting of the Managing Committee may with the consent of the members adjourn the meeting from time to time and from place to place.
- (xv) The Hon. Secretaries upon the direction of the president or any four members of the Managing Committee shall at any time summon a meeting of the managing committee.
- (xvi) Issue at any meeting of the Managing Committee shall be decided by a majority of votes, and in the case of an equality of votes, the chairman shall have a casting vote.
- (xvii) The Managing Committee shall record minutes of all resolutions and proceedings of the Managing Committee. Every minute signed by the chairman of the meeting to which it relates or by the chairman of a subsequent meeting shall be sufficient of the facts therein stated.
- (xviii) Hon. secretaries and treasurer shall keep complete accounts of all financial transactions and will prepare annual accounts and such accounts after having been audited shall be placed before Managing Committee for approval and thereafter it shall be circulate to the members for consideration and adoption, at

the Annual Meeting of the Association. The Managing Committee shall prepare a report of the activities of the Association for the previous year and shall circulate it to the members along with the audited accounts.

- (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.]¹

(10) Auditor:

The Association at each Annual General Meeting shall appoint from amongst the members (not being the member of the Managing Committee) hon. Auditor or auditors. The auditor or auditors shall retire at the next Annual General Meeting and shall be eligible for re-appointment. A casual vacancy in the office of auditor or auditors may be filled up by the Managing Committee by appointing a member of the Association (not being the member of the Managing Committee).

(11) Committee:

The Managing Committee may at its discretion appoint one or more from amongst its members, and may fix the quorum thereof, to consider & committee report upon such special matters as it may deem expedient and may lay down rules for regulating the proceeding of such committee.

(12) Change in rules and regulations:

The Association in General Meetings may from time to time by special resolution passed by the majority of not less than three fourth of such members entitled to vote as are present in person at a General Meeting of which the notice specifying the intention to propose the resolution has been duly given make such new rules and regulations as the Association may deem fit and from time to time rescind or vary Rule or Regulation.

(13) Mode of election:

- (a) Any regular member (other than nominal member) of the Association whose name stands in the register of the members of the Association on 31st march and who is not

in arrear of subscriptions (membership and benevolent) or/and breach of professional ethics as per bar council of Gujarat code of conduct rules from time to time amended on the date of filling of his/her nomination form shall be entitled to contest election to anyone of the office bearers post or for the membership of the managing committee.

- (b) Election shall take place in order of sequence that is President, Vice-president, Hon. Secretaries, Treasurer and members of the Executive Committee.
- (c) No member can file nomination for more than one post.
- (d) Nominations

The executive Committee shall at least before 10 days of the Annual General meeting by intimation in writing to every member other than nominal member whose names appear in the register of members on 31st march, invite nominations for election to offices and membership of the Managing Committee in the prescribed form duly proposed and seconded by the members other than nominal members and who are not in arrear of subscription for membership and Benevolent Fund Scheme on the date of filling of nomination form of the Association, whose name appears on membership register on 31st march. The candidate seeking election shall send to any of the Hon. Secretaries by Registered post or by hand delivery such nomination form duly filled in 3 days before the date of election. Any regular Member filling his/her nomination for any post will pay nomination fees as under along with nomination form:

For the post of any office bearers	Rs. 500/-
For member of managing committee	Rs. 250/-

The said fees are not refundable

- (i) In case the nomination received are less than the required number as per clause 9(a), the remaining vacant post/member of committee shall be filled up in the Annual General Meeting.
- (e) Any member who has filed his nomination for election, may withdraw his candidature by giving a notice in writing to the Scrutineers at least 2 days before the date of election.
- (f) Election programme
The Managing Committee shall decide the program for the meeting of election as well as for Annual General Meeting.
 - (i) Annual General Meeting shall be held within 60 day from the end of the accounting year.
 - (ii) The election meeting will be held separately before Annual General Meeting, if it is required to be conducted, In case of no election, proceeding of election meeting shall be taken in Annual General Meeting after passing of Annual report.
 - (iii) Notice for the Annual General Meeting / Election Meeting shall be given at-least before 10 days and 7 days respectively of the respective meeting.

- (iv) Time and Place for election meeting will be as decided by the Managing Committee but the same will be at least before the Annual General Meeting.
- (v) Election result
At the election meeting, the election will be conducted by Scrutineers and the result will be declared by them in the said Meeting.
- (vi) Handing over charge
Newly elected office bearers and Managing Committee will take charge from the old office bearers and Managing Committee at the end of Annual General Meeting.
- (vii) The president may appoint not exceeding 3(three) Members as Invitee members of the Managing Committee out of Past Presidents or from members who has completed the age of 45 years with minimum Five (5) years membership of the Association at the time of appointment as invitee member.

Scrutiny of Nomination Forms

- (g) The managing committee shall, appoint scrutineers from members who are not interested to file nomination and who are not member of the present managing committee. The Scrutineers shall scrutinize nomination papers and declare the nomination which is valid to the president / vice president. The decision of the scrutineers shall be final.
- (h) The Scrutineers appointed by the Managing Committee shall also supervise the elections at the election meeting and the election result shall be signed by such scrutineers.
- (i) If any of the scrutinizes is absent on the day of election, the president shall fill in the vacancy from the members present not seeking election.
- (j) The members on the register of the members other than nominal member as on 31st March and who is not in arrear of subscriptions of membership/ annual maintenance charge and benevolent Fund on the date of election shall be eligible to vote. Each member shall be provided with ballot paper / papers duly initiated by any of the scrutineers nominated by the Managing Committee and every member shall exercise his/her voting by putting mark cross (X) against the name of the candidate/candidates on the method of compulsory distributive voting. For obtaining a ballot paper, member shall have to produce proof of his/her identity by way of producing original documents such as:
 - (1) PAN Card issue by the Income Tax department or
 - (2) Passport or
 - (3) Election Card issue by the election commission of India or
 - (4) Driving License or
 - (5) Identity card issue by the Association or

- (6) Any other identity card with photograph which may be approved by the scrutineers at their discretion at the time of election.
- (k) The Elected office bearers and members of the executive committee shall take charge of office from the conclusion of the Annual General Meeting.

¹ Clause 3(iii)(vi) and Clause 9(c)(xix) - As amended or added with effect from 23rd May 2026 as per the amendments passed and approved by the members at the annual general meeting held on 23rd May 2026.

INCOME TAX BAR ASSOCIATION MEMBER'S BENEVOLENT SCHEME

I. TITLE:

The Scheme shall be known as "INCOME TAX BAR ASSOCIATION MEMBERS BENEVOLENT SCHEME".

II. COMMENCEMENT OF SCHEME:

The Scheme shall be operative with effect from 1st April 2013.

III. AIMS & OBJECTS OF THE SCHEME:

To provide immediate financial assistance to the members' of the family in the event of his/her death.

IV. ELIGIBILITY OF THE MEMBER:

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.

[With effect from 23rd May, 2026, 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 enrolment 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.]¹

V. ADMISSION FEES:

Any eligible regular member of Income tax Bar Association willing to become a member of this scheme can do so on payment of admission fee of Rs. 500/ (Rupees Five hundred only).

VI. MEMBERS CONTRIBUTION:

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 lumpsum he/she can do so by making payment of Rs. 5,000/- at a time, or more in the multiples of Rs. 1000/- as he/she may desire.

[With effect from 23rd May, 2026, the members 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. 15,000/- (Rupees Fifteen Thousand Only) at a time, or more in multiples of Rs. 15,000/- as the member may desire.]¹

[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 the Members' Rights clause, 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/-.]¹

VII. MEMBERS RIGHTS:

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.

[With effect from 23rd May, 2026, the death benefit payable to the nominee/entitled claimant upon the death of a member of this Scheme is enhanced to **Rs. 2,50,000/- (Rupees Two Lakh Fifty Thousand Only)**.

The managing committee, on recommendation of the benevolent committee may enhance the death benefit amount and such enhancement shall be ratified at the Annual General Meeting.] ¹

[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 the Members' Rights clause governing the procedure for receipt of application, verification of death certificate, and disbursement shall remain unchanged and continue to apply in full.] ¹

VIII. MEMBERS' DISQUALIFICATION:

1. Every member of this scheme shall pay his/her advance contribution within one month of demand. If he/she pays the advance contribution after the last date mentioned in demand note, he/she shall pay a sum of Rs. 50/- (Rupees Fifty only) more for each succeeding month and part thereof.
2. If a member fails to pay advance contribution within three months from demand note, then a notice by Registered A.D. Post at his/her last known address shall be issued to such member and if such a member does not pay the demanded sum within 30 days of the receipt of such notice, then his/her membership shall stand terminated forth with.

3. After termination of membership of any member he/she can rejoin the scheme as a new member by paying stipulated admission fee of Rs. 500/- subject to eligibility of a member as per clause IV of this scheme.
4. If any member at any time for any reason ceases to be a member of Income Tax Bar Association, his/her membership of this scheme shall also cease automatically, but if such a member rejoins as member of the Income Tax Bar Association within a period six months, he/she can revive membership of this scheme subject to payment of admission fees.

IX. ADMINISTRATIVE COMMITTEE:

The management of the Income Tax Bar Association Members Benevolent Scheme shall be managed by the Managing Committee of Income Tax Bar Association in consultation with Benevolent Fund Committee. The decision taken by the said committee shall be final and binding to all the members.

X. BENEVOLENT FUND SCHEME COMMITTEE:

Seven members Benevolent Fund Scheme Committee shall be appointed from the Past Presidents / Senior Members of the Income Tax Bar Association at the Annual General Meeting for a term of three years. This Committee shall guide Managing Committee and General Body on all the issues related to Income Tax Bar Association Members Benevolent Scheme.

XI. BANK ACCOUNT:

1. A separate bank account(s) in the name of Income Tax Bar Association Members Benevolent Scheme shall be opened in a Nationalized or Scheduled Bank which shall be operated in accordance with the rules and regulations of the Income Tax Bar Association.
2. The Managing Committee of the Income-tax Bar Association shall maintain separate books of accounts of this scheme and such accounts shall be audited every year.

XII. MISCELLANEOUS:

1. Managing Committee is empowered to receive any donation to the corpus of the scheme.
2. The fund of this scheme shall be invested as per the provisions of Section 11(5) of I.T. Act.
3. In case, if amendment or any alternation is required to be made to this scheme, it can be done either in the Annual General Meeting or in Extra Ordinary General Meeting of

- Income Tax Bar Association. The quorum at the said meeting shall be **50 members** present in the meeting.
4. Every member may specify his/her nominee for obtaining benefit under this scheme.
 5. Legal heirs means, in absence of nomination, natural heirs like spouse and sons and daughters and in the absence of them, the heirs under any succession Act.
 6. Any income derived from the property of this scheme shall be utilized only for the objects of this scheme.
 7. Managing Committee of the Association shall obtain necessary Nomination Form duly filled in from the members in the prescribed form of the Association.
 8. Benevolent Fund Scheme amount can be increased by the Managing Committee in consultation with Benevolent Fund Scheme Committee after considering the financial position and income from corpus fund.
 9. All the other Rules and Regulations of Income tax Bar Association shall be applicable to the members of this Scheme.

¹ Clause IV, Clause VI and Clause VII, As amended or added with effect from 23rd May 2026 as per the amendments passed and approved by the members at the annual general meeting held on 23rd May 2026.
