

Income Tax Gazetted Officers Association



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CONSTITUTION

CONSTITUTION OF INCOME TAX GAZETTED OFFICERS ASSOCIATION

(As adopted in and by the Extra-ordinary General Body Meeting held at Pune on 23rd & 24th September 1994 and as amended by the Annual General Body Meeting held at New Delhi on 8th & 9th November 1995, in the Annual General Body Meeting held at Jaipur from 14th-16th April 1999, in the Extra-ordinary General Body Meeting held at Lucknow on 28th July 2000 and in the Biennial General Body Meetings held at Hyderabad on 10th & 11th January 2002 and 9th to 11th February 2010).

1. NAME

The name of the Association will be INCOME TAX GAZETTED OFFICERS ASSOCIATION hereinafter referred to as the ASSOCIATION.

2. HEADQUARTERS

The Office and Headquarter of the Association shall be at New Delhi or at the place where the Secretary General for the term has his Head Quarters.

3. AIMS AND OBJECTS

The aims and objects of the Association shall be:

- i) to foster a spirit of co-operation and “esprit de corps” among its members,
- ii) to promote and safeguard the common interest of all the members of the Association,
- iii) to move for the redressal of all legitimate grievances of the members in regard to their pay, promotion, prospects, status, service conditions, retirement benefits etc.,

iv) to work in co-ordination with similar service associations, if necessary,

v) not to represent interests based on caste, tribe and religious denomination and

vi) generally to do all such acts as are incidental or conducive to the attainment of the above objects.

4. ORGANISATION

Each unit shall have Executive Body, Branches and Bank Accounts to run the organization at regional level. The General Body of the unit shall decide the composition of Executive Body, Branches which shall be suitable to the local conditions of the unit, subject to clause-27.

5. MEMBERSHIP

(a) Eligibility

All promotee Gazetted Officers of Income Tax Department, who is not a member of any other service association, shall be eligible for membership of this association.

A promotee Gazetted Officer means any officer promoted from non-gazetted post to Gazetted post in Income-tax Department.

(b) Admission

Any eligible promotee Gazetted Officer desirous of becoming a member shall make an application to the General Secretary and shall be admitted as a member of the Association.

Subject to clause 5(c), a member of the Association, on transfer to another region/unit shall continue to be member of the Association in the region/unit to which he is transferred.

(c) Cessation

A member shall cease to be a member, if he :

- i) resigns his membership in writing.
- ii) retires from service or
- iii) Otherwise ceases to be a member.

(d) Removal

i) A member may be removed from membership by the executive committee of the unit if he fails to pay his subscription for more than one year provided that he may be re-admitted as a member on payment of arrears of subscription due from him.

ii) Any member working against the interest of the Association or who is found guilty of misconduct may be expelled from the membership by the General Body of the unit. President of the meeting shall cast his vote in case of tie.

iii) No member shall be removed without being given a reasonable opportunity of being heard.

iv) A member expelled shall have a right to apply for review. The power of review shall vest with General Body of the Unit.

6. SUBSCRIPTION

Each member of the Association at the time of admission shall give authorization to deduct yearly subscription from his salary an amount as decided by the All India General Body from time to time. 25% of the subscriptions so collected by the units shall be remitted to the CHQ by 15th September of every year.

7. OFFICIAL YEAR

The official year or the accounting year of the Association shall be from 1st April to 31st March of every year.

8. FUNDS

The funds of the Association shall be made up of subscription from members collected through units and grant, if any, made by the Government. The funds so collected shall be exclusively used in furtherance of the objects of the Association.

9. ACCOUNTS

The funds of the Association shall be deposited in any Nationalized Bank/Scheduled Bank and the accounts shall be operated by the Secretary General and the Treasurer.

10. AUDITOR

The accounts of the Association shall be audited by the Auditor duly nominated by the members present at the General Body Meeting.

11. MANAGEMENT OF THE ASSOCIATION

The management of the Association shall vest in the following bodies:

- a) The General Body
- b) The Managing Committee.

12. GENERAL BODY MEETING

The General Body meeting shall be of two kinds:

- a) Biennial General Body Meeting
- b) Extra-Ordinary General Body Meeting.

13. GENERAL BODY MEETINGS

The General Body Meeting of the Association shall ordinarily be held once in two years. However, the period between one General Body Meeting and the next shall not exceed 27 months.

Explanation

i) Notice of the Meeting with the agenda shall be circulated at least 30 days before the date of such meeting.

ii) The General Body Meeting shall :-

- a) Consider the report of the Secretary General for the previous two years as approved by the Managing Committee.
- b) Consider the audited statement of accounts for the previous two years.
- c) Elect the Office-Bearers for the ensuing term.
- d) Consider amendments, if any, to the Constitution provided at least 7 days notice is given to the Secretary General before the date of Meeting duly proposed and seconded.
- e) Consider and adopt resolutions and consider any other matter, notice of which is given to the Secretary General at least 7 days before the date of meeting duly proposed and seconded.

14. EXTRA-ORDINARY GENERAL BODY MEETING

An Extra-Ordinary General Body Meeting may be convened:

a) (i) By the Secretary General with the approval of the Managing Committee to consider urgent and important issues OR

(ii) on a written requisition signed by at least 3 units and not less than 15% of the total membership of the Association duly authorised by the Managing/Executive Committee of the units assigning the reasons for the same and specifying the matter sought to be considered at the meeting.

b) (i) In the case of requisition from the units mentioned in (a)(ii) above, the Secretary General shall convene the Meeting within 30 days of receipt of the said requisition.

(ii) If the Secretary General fails to issue notice for the Extra-ordinary General Body Meeting within 7 days from the date of the receipt of the requisition, the Additional secretary, if he fails the President shall issue the notice within 7 days from the date of such failure and if he fails, the Units which have given the requisition shall issue notice under their joint signature and thereafter all provisions of clause 14 shall apply.

c) Notice of the agenda of this Meeting shall be circulated at least 15 days before the date of such meeting. Proviso provided that the condition in respect of the time frame mentioned in sub-clause (b)&(c) may be waived by such General Body, if deemed necessary.

15. MANAGING COMMITTEE

The Managing Committee of the Association shall consist of:

- i) President - 1 (One)
- ii) Vice-President - 2 (Two)
- iii) Secretary General - 1 (One)
- iv) Additional Secretary - 1 (One)
- v) Joint Secretary - 2 (Two)
- vi) Assistant Secretary - 2 (Two)
- vii) Treasurer - 1 (One)
- viii) Zonal Secretaries - 5 (Five) for North, South, East, West & Central
- ix) General Secretaries of all the Units.

Explanation:

If the General Secretary of a unit is unable to represent his unit in the Managing Committee Meeting due to his non-availability or because he is office bearer of Hqrs, the unit shall nominate any other member of that unit to represent their unit in the Managing Committee Meeting.

16. MANAGING COMMITTEE MEETING

(a) A Managing Committee Meeting shall be convened by the Secretary General at least once in 6 months.

(b) At least 15 days notice shall be given for such meeting provided that in case of emergency, notice of seven days will be sufficient. Provided that the notice referred to above may be waived by the Managing Committee if deemed necessary.

17. POWERS AND DUTIES OF THE MANAGING COMMITTEE

(i) The Managing Committee shall function under the general directions and consistent with the policy or decision laid down by the General Body.

(ii) The Managing Committee shall fill up vacancies that arise during the term of office in the Executive Body of Head Quarters other than the post of President and Secretary General, by co-option if the vacancies were to last for more than six months. In case vacancy arises for the post of the President or Secretary General and remaining tenure is more than 12 months, the elected Vice President shall act as the President and Additional Secretary shall act as Secretary General for a maximum period of 6 months, after which fresh elections as per Clause-21 shall be held.

(iii) The Managing Committee shall, if necessary frame rules and Bye Laws for the conduct of business not inconsistent with the above rules and submit the same to the General Body for its approval.

(iv) The Managing Committee shall –

(a) Keep a watch over all matters affecting the service interest of the members and bring them to the notice of the members and

(b) Take such action as may be found necessary to redress the grievances, as may be decided at any Managing Committee Meeting, General Body or Extra Ordinary General Body Meeting or as the exigency may demand.

18. OFFICE BEARERS OF THE ASSOCIATION

Following shall be office bearers of the association, who together shall be the Secretariat/ Executive Body of the Association :

- i) President – 1 (One)
- ii) Vice President – 2 (Two)
- iii) Secretary General – 1 (One)
- iv) Additional Secretary – 1 (One)
- v) Joint Secretary – 2 (Two)
- vi) Assistant Secretary – 2 (Two)
- vii) Treasurer – 1 (One)
- viii) Zonal Secretary – 5 (Five)

For North, South, East, West & Central Zones. The Regions falling within each Zone shall be as per that of CBDT's Tax Administration Zones.

19. FUNCTIONS & DUTIES OF OFFICE BEARERS OF THE ASSOCIATION

i) President

The President shall ordinarily preside over all the meetings of the Association. He will also represent and lead the Association on all occasions of a ceremonial, social or official character.

ii) Vice-President

He shall ordinarily assist in the work of the President and/or perform the functions of the President in his absence or under his direction.

iii) Secretary General

Subject to the directions and control of the Managing Committee, the Secretary General shall be the Chief Executive of the Association and

- (a) Shall convene the meeting of the General Body and Managing Committee periodically;
- (b) Maintain records of the Minutes of the said Meetings;
- (c) Receive & conduct all correspondences on behalf of the Association

(d) Maintain the records of the Association;

(e) Enter into contracts/agreements with any fraternal organisations in furtherance of the objectives of the Association if so authorised by the Managing Committee and

(f) Shall be the ex-officio member of all sub-committees that may be appointed;

(g) Shall convene the meeting of the Extra Ordinary General Body with the approval of the Managing Committee to consider urgent and important issues;

(h) Shall convene the meeting of the Secretariat as and when required to adopt the methodology to implement the decisions of the Managing Committee and General Body.

iv) Additional Secretary

He shall assist the Secretary-General in the discharge of his duties and shall discharge his functions in his absence.

v) Joint Secretary

He shall assist the Secretary General in the discharge of his duties and shall discharge the duties of the Secretary General in the absence of both Secretary-General and Additional Secretary.

vi) Assistant Secretary

He shall:

a) act in general as a Liaison Officer between the Association Secretariat and the Ministries, the Central Board of Direct Taxes, and any other authority/organisation and

b) communicate matters between the Units and the Association Secretariat.

vii) Treasurer

He shall :

- a) exercise control over the funds and accounts of the Association;
- b) have the powers to operate the Bank Account of the Association jointly with the Secretary General;
- c) be personally responsible for funds of the Association and relevant records and vouchers;
- d) collect subscriptions, or other contributions from the Units and issue receipt there for;
- e) deposit all the monies collected with the Bank except a sum of Rs.5000/- which he may keep as imprest money to meet the day-today expenses;
- f) maintain proper accounts;
- g) get the accounts audited by the auditor and
- h) present the audited accounts to the Managing Committee and the General Body.

20. FUNCTIONS & DUTIES OF ZONAL SECRETARY

He shall :

- (i) keep in touch with the Units of his zone and keep them informed of the activities of the Association;
- (ii) shall visit the units periodically and attend the general body meeting of units;
- (iii) shall convene zonal conference of all the office bearers of the units within the zone at least once in a year;
- (iv) convey to the Secretary General the views of the Units of zone on matters of importance;
- (v) shall ensure the furnishing the list of members by 1st September and payment of Subscription on that basis by 15th September of every year by all the units within the zone.

21. ELECTIONS

The election of Office Bearers shall be conducted in the following manner :

- i) The elections shall be conducted during the General Body Meeting;
- ii) The General Body shall nominate a member as Election Commissioner who is not likely to contest in the election, on the opening day of the General Body Meeting. The Election Commissioner can nominate any member to assist him in the conduct of election. However, it should be ensured that such members are not Contestants, Proposers or Seconders ;
- iii) The Election Commissioner shall conduct the election by issue of an election schedule mentioning the time for filing nominations, announce valid nominations, fix the time for withdrawal and announce the final list of valid nominations and hold the elections ;
- iv) Any member intending to contest of any post as well as the proposer and the seconder of the nominations, should not be in arrears of subscription payment;
- v) The Contestant, the Proposer and the Seconder shall get a Certificate from their Unit Secretary/Treasurer that he is not in arrears of subscription and submitting the same to the Election Commissioner ;
- vi) One post of Assistant Secretary will be reserved for the Delhi Unit and the post of Treasurer shall be from the same unit as that of the Secretary General ;
- vii) Nomination duly proposed and seconded for each post shall be filed with the Election Commissioner as per item (iii) above;
- viii) Nominees to the General Body can only vote. Each Unit of the Association shall nominate nominees to represent the Unit in the General Body Meeting/Extra-Ordinary General Body Meeting. The number of Nominees shall be determined in the following manner: For the Membership of 100 and below - 2 Nominees

For every additional 100 or part thereof - 1 Nominee subject to the payment of due subscription by the Unit to the Association. The

nomination of the Nominees shall be duly informed by the Gen. Secretary of the Unit to the Secretary General of the Association before the commencement of General Body Meeting/Extra-Ordinary General Body Meeting. If found necessary, General Body can nominate any member as a Nominee.

Explanation

The Executive Body of a unit may authorize one or more members of their unit to cast the votes on behalf of all nominees of their unit.

ix) In case of tie, the result shall be decided by lots,

x) The election results shall be announced by the Election Commissioner soon after the counting of votes for all the posts for which elections are held, is over,

xi) The election results will be adopted and approved in the General Body Meeting itself,

xii) Zonal Secretaries shall be elected from among members of the concerned Zone only and

xiii) The election shall be held by Secret Ballot.

22. VOTING

(a) Election

i) Each Unit shall be represented by its number of nominees as regards its rights.

ii) Voting shall be by secret ballot.

(b) General Body Meeting

Amendments to the Bye-Laws shall be decided by two thirds majority of the nominees present by show of hands at the General Body Meeting / Extra-ordinary General Body Meeting subject to the approval of the Government.

(c) Managing Committee Meeting

- i) Any matter which warrants voting shall be decided on simple majority by show of hands.
- ii) The Chairman of the Meeting shall have the power of casting his vote in case of tie.

23. MEETING

- a) At all the meetings of the Association the President or in his absence the Vice-President, or in the absence of both, a member elected by the meeting shall preside over the meeting.
- b) Any matter not on agenda of any meeting may also be considered, if majority of the members agree for its consideration.
- c) Resolutions in all meetings shall be decided by a simple majority of vote.

Resolutions

- d) Any member desirous of moving resolution at the General Body Meeting shall send a copy of the same to the Secretary General at least 15 days in advance, so as to enable the latter to circulate it to the Units.
- e) Each resolution must be seconded by another member.
- f) A resolution of an urgent nature may, however, be moved at a meeting with the permission of the President, whose decision on the admission of the resolution will be final.

24. QUORUM

The following shall be the quorum of various meetings:

- i) General Body Meeting - 15 Nominees.
- ii) Extra-ordinary G B M - 10 Nominees.
- iii) Managing Committee Meeting - 10 Units.
- iv) Secretariat Meeting - 8 Office Bearers

Provided that in case of any of the meeting being adjourned for lack of Quorum, the same may be reconvened to consider the items on the agenda after giving proper notice and there shall be no Quorum for such reconvened meeting.

25. AUDITOR

An Auditor shall be appointed at the General Body Meeting from amongst the members present, for the purpose of auditing the accounts and statements of the succeeding period.

26. TERM OF OFFICE

All the Office Bearers, Managing Committee Members and Auditor shall hold office for a term of two years from the date of their election or till they cease to be members as per clause 5(c) or till fresh elections are held in the next General Body Meeting, whichever is earlier. If elections are not held within two years from the date of earlier election, their term of office can be extended by three months so that the total period does not exceed 27 months and if elections are not held within 27 months from the date of earlier election, then the Office Bearers shall cease to be Office Bearers.

27. FUNCTIONING OF UNITS/BRANCHES

i) The Units/Branches have to inform the membership strength as on 1st September and remit the subscription by 15th September, every year to the Association.

ii) The General Body of the Units shall elect the Office bearers/ Executive Body of their unit. The Executive Body shall comprise of Office Bearers i.e., President, Vice President General Secretary, Addl. Secretary, Joint Secretary, Asst. Secretary, Treasurer and Executive Committee Members. The units can have additional posts of office bearers as decided by the General Body of the unit to suit their local conditions.

iii) The maximum and minimum number of posts in the executive body of the unit shall be 35 and 7 respectively. The term of office of office bearers of the unit shall be two years.

iv) Election notification shall be issued 30 days before the date of election. The election shall be direct and through secret ballot. Each member shall have one vote. Procedures for conduct of Elections, suitable to the local conditions may be decided by the General Body of the Unit.

v) There shall be 15 days notice with an agenda for the General Body and quorum for the meeting shall be 15% of the total membership of the unit.

vi) Two office bearers of the unit may be stationed at all CCIT stations to attend and represent the day to day and urgent problems of members.

vii) The President, General Secretary and Treasurer shall ordinarily be stationed at the Hqrs of the CCIT(CCA) or at any other station as decided by the Executive Body of the Unit.

viii) Extra-Ordinary General Body Meeting :

An Extra-ordinary General Body Meeting of the Unit may be convened by the General Secretary with the approval of the Office Bearers of the Unit or on requisition signed by 15% of the total membership of the unit, assigning the reasons for the same and specifying the matter sought to be considered by the General Body.

In case of such requisition the General Secretary shall convene the Extra-ordinary General Body meeting within the 30 days from the date of receipt of the said requisition.

If the General Secretary fails to issue notice for the Extra-ordinary General Body Meeting within 7 days from the date of the receipt of the requisition, the Addl. Secretary, if he fails the President, if he fails the Vice president shall issue the notice within 7 days from the date of such failure. If all of them fail, the members who have requisitioned the Extra-Ordinary General Body Meeting can issue the notice, under their joint signature.

ix) Resolutions :

Any member can move a resolution with 7 days notice. Resolutions shall be approved by simple majority in the General Body.

x) Function & Duties of Office Bearers :

The Office Bearers of the Units shall meet at least once in two months with 7 days notice and for Emergency Executive committee meetings with a shorter notice as the situation demands. The duties and functions of the office bearers of the unit are similar to that of All India Office Bearers and as decided by the General Body to suit the local conditions.

The bank account shall be operated jointly by General Secretary and Treasurer. Biennial audited accounts shall be submitted to General Body

xi) Filling up of vacancy :

The Executive Body shall fill up vacancies that arise during the term of office in the Executive Body of the Unit other than the post of President and Secretary General, by co-option if the vacancies were to last for more than six months. In case vacancy arises for the post of the President or Secretary General and remaining tenure is more than 12 months, the elected Vice President shall act as the President and Additional Secretary shall act as General Secretary for a maximum period of 6 months, after which fresh elections shall be held.

xii) The Units/Branches shall complete their election before the election of the Office Bearers of the Association (All India) and intimate the results thereof to the CHQ of the Association immediately.

xiii) The Units/Branches shall not do anything against the policies of the Association and the decision of the General Body. The Unit shall submit a copy of the accounts as approved by the General Body of the Association.

28. AMENDMENTS TO CONSTITUTION

The General Body shall have the power to make such changes in the existing Articles as may be considered necessary from time to time provided that no change shall be made unless it has the support of two thirds of the Nominees present. Further before amending any Articles, prior approval from Govt. shall be obtained.

29. STATEMENT TO THE BOARD

The Association shall furnish to the Central Board of Direct Taxes the following statements:

- a) Annual Report and Statements of Accounts of each Official year.
- b) Proceedings of the General Body Meetings (within one month of the Meeting) accompanied by a list of names of the Office Bearers and Managing Committee Members.

30. COMMENCEMENT

This constitution shall come into force with effect from the date of approval by the Government. However, the office-bearers, members of the Managing Committee and Auditor elected prior to this date shall continue to hold office till the completion of their term.

F.No.B-12020/11/97-Ad-IX
Government of India
Ministry of Finance
Department of Revenue
Central Board of Direct Taxes

New Delhi, the 11th February, 2005.

To

All Chief Commissioners of Income Tax.
All Directors General of Income Tax.

Subject : Recognition of Income Tax Gazetted Officers
Association (ITGOA) under Central Civil Service
(Recognition & Service Association Rules) 1993 –
regarding.

Sir,

I am directed to refer to Board's letter of even number dated 4.10.2002 regarding grant of recognition of ITGOA. On verifying the membership of ITGOA through the check off system in pay rolls of gazetted officers in the Income tax Department, it is held that 83% of the total number of gazetted officers in various charges of Income Tax are members of the ITGOA.

The competent Authority has decided to recognize the ITGOA for a period of five years from the date of issue of this letter in terms of provisions laid down in the OM No.2/13/1998-JCA dated 11.2.2002 subject to the following conditions set out in Rule 6 of the CCS (RSA) Rules 1993:

- (a) the Service Association shall not send any representation or deputation except in connection with a matter which is of common interest to members of the Service Association;
- (b) the Service Association shall not espouse or support the cause of individual Government servants relating to service matters;

- (c) the Service Association shall not maintain any political fund or lend itself to the propagation of the views of any political party or a member of such party;
- (d) all representations by the Service Association shall be submitted through proper channel and shall be addressed to the Secretary to the Government/Head of the Organization of Head of the Department or Office;
- (e) a list of members and office bearers and up-to-date copy of the rules and an audited statement of accounts of the Service Association shall be furnished to the Government annually through proper channel after the General annual meeting so as to reach the Government before the 1st day of July each year;
- (f) the Service association shall abide by and comply with all the provisions of its Constitution/Bye-laws;
- (g) any amendment in the Constitution/Bye-laws of the Service Association, after its recognition under these Rules, shall be made only with the prior approval of the Government;
- (h) the Service Association shall not start or publish any periodical, magazine or bulletin without the previous approval of the Government;
- (i) the Service Association shall cease to publish any periodical, magazine or bulletin, if directed by the Government to do so, on the ground that the publication thereof is prejudicial to the interests of the Central Government, the Government of any State or any Government authority or to good relations between Government servants and the Government or any Government authority, or to good relations between the Government of India and the Government of foreign State;

- (j) the Service Association shall not address any communication to or enter into correspondence with, a foreign authority except through the Government which shall have the right to withhold it;
- (k) the Service Association shall not do any act or assist in the doing of any act which, if done by a Government servant, would contravene any of the provisions of the Central Civil Services (Conduct) Rules, 1964; and
- (l) communications addressed by the Service Association or by any office-bearer on its behalf to the Government or a Government authority shall not contain any disrespectful or improper language.

The member officers will authorize the DDO to deduct the monthly subscription from their pay roll and deposit in the account of ITGOA. Further, under this system a Government servant can subscribe to only one Association and if any employee gives option in favour of more than one Association, his option will be treated as invalid.

Yours faithfully, Sd/-(INDIRA MURTHY)
Under Secretary to the Government of India

Copy to:

1. The President,
Income Tax Gazetted Officers Association, Kolkata-700069.
2. P.S. to Hon'ble F.M., MOS(R), FS, Secretary(R).
3. All Joint Secretaries/Directors/Deputy Secretary, Department of Revenue.
4. DOP&T, JCA Section.
5. Sanction folder.

Sd/-(INDIRA MURTHY) Under
Secretary to the Government of India

F.No.B-12020/11/97-Ad-IX
Government of India
Ministry of Finance
Department of Revenue
Central Board of Direct Taxes

New Delhi, the 11th February, 2005.

To

The President,
Income Tax Gazetted Officers Association,
3rd floor, Room No.70,
Aayakar Bhavan,
P-7, Chowringhee Square,
Kolkata-700069.

Subject : Approval to the Constitution/by-laws of Income Tax
Gazetted Officers association regarding -

Sir,

I am directed to refer to your letter No.Nil dated 27.12.2004 enclosing therewith revised Constitution/by-laws of your Association and to say that the Competent Authority has accorded approval to the Constitution/bye-laws of the Income Tax Gazetted Officers Association sent with the letter under reference. It may be noted that as specifically provided in the constitution/bye-laws, prior approval of the government should be obtained before carrying out any amendments to constitution/bye-laws of Income Tax Gazetted Officers Association.

Yours faithfully,

Sd/-(INDIRA MURTHY) Under
Secretary to the Government of India