

# ARTICLES OF ASSOCIATION OF MULTAN TAX BAR ASSOCIATION, MULTAN PRELIMINARY

## **1) DEFINITIONS: -**

- (a) The "Association" shall mean "Multan Tax Bar Association".
- (aa) The patron shall mean the person who patronizes the Association.
- (b) The President shall mean the "President of the Association."
- (c) The Vice President shall mean the "Vice President of the Association."
- (d) The "General Secretary" shall mean the respective officer / in charge of the Association.
- (e) Member means every individual eligible to practice according to the terms and conditions, laid down under section <sup>1</sup>223(2) of the Income Tax Ordinance, <sup>2</sup>2001 and a provisional member.

"Provided new member can only be admitted in accordance to the Rules for new membership."

### **Explanation: -**

Member also includes the chamber member or non-practicing member attached with the Chamber.

- <sup>3</sup>(f) Tax Practicing Person means the person who is practicing in taxing statutes either under the Federal and/or Provincial laws, whether in his independent setup or under chamber of an existing member."
- 2) An application to become a member must be filed on a prescribed form addressed to the General Secretary of the Association, as elaborated in Rules for New Membership.
- 3) The membership shall be terminated: -
- (a) By giving one month's notice to the General Secretary of the Association to terminate the membership.
  - (b) By being defaulter in dues to the Association for (twelve) consecutive months.
  - (c) Any member acting in contravention of the objects and interest of the Association shall, after investigation by the Executive Committee or any sub-committee formed by the Executive Committee for the purpose be expelled from membership, if found unfit to act as such.

Provided always that Executive Committee by majority of members present in the meeting shall be empowered to relax the above conditions to terminate membership in favour of a member as they think proper in the circumstances of each case. Provided further that if any member is found by the Executive Committee or by any Sub-Committee formed by the Executive Committee for the purpose, as not entitled to

<sup>1</sup>Substituted for the figure "157" as approved by the AGM dated 14-02-2004.

<sup>2</sup>Substituted for the figure "1979" as approved by the AGM dated 14-02-2004.

<sup>3</sup>Clause (f) inserted by the Annual General Meeting dated 28-02-2022.

practice under section 1223(2) of the Income Tax Ordinance, <sup>2</sup>2001 he shall be liable to be removed from the membership of the Association forthwith. The finding arrived at in this respect by the Executive Committee or Sub-Committee aforesaid, with due notice to the member, shall be final.

4) The following shall be the office bearers of the Association: -

President.	-----	One.
Vice President	-----	One.
General Secretary	-----	One.
Joint Secretary	-----	One.
Finance Secretary	-----	One.
<sup>1</sup> Library Secretary	-----	One.
<sup>1</sup> Executive Members	-----	Four through election. Two will be nominated by elected President for his term.

Members of the Executive Committee including aforesaid office bearers and patron shall not be less than <sup>2</sup>13.

The patron shall be nominated by the Bar Members in a General Meeting, the senior most member of the Bar for life time or his inability.

5) As per Election Rules of the Association, the office bearers shall be elected amongst the members of the Association. Provided that no member of the Association shall be eligible to be proposed or contest for any office unless having ten years standing as member of the Association for office of President, <sup>3</sup>[five years for Vice President, seven years for General Secretary] and three years for other office bearers from the date of the membership of the Association.

6) The management of the Association shall be in the hands of the Executive Committee.

7) The life of the Executive Committee will be one year or till re-election of the Association.

8) The Executive Committee is empowered to fill up any vacancy of a member or an office bearer temporarily till the next election.

<sup>4</sup>The Annual General Meeting of the Association will be held once in every calendar year but not later than 28<sup>th</sup> February each year or date of Election whichever is earlier and the election of the office bearers of the Association shall be held on or before 28<sup>th</sup> February each year.

9) If any member of the Executive Committee absents himself from three consecutive meetings of the committee, after a notice to attend the same has been served upon. The Executive Committee may remove him from committee and appoint another member in his seat.

10) All matters shall be decided by majority of votes, in case of tie, the president shall have a casting vote.

<sup>1</sup>Clause inserted by the General Meeting dated 16-02-2016.

<sup>2</sup>Substituted for the figure "10" as approved in the General Meeting dated 16-02-2016.

<sup>3</sup> Substituted seven to five in the General Meeting dated 18-02-2023.

<sup>4</sup>Proviso omitted by the General Meeting dated 26-02-1996, which was added on 18-03-1995 effective for said year only. The proviso is reproduced hereunder:

"Provided that after the amendment and adoption of these Articles, the Annual General Meeting of the Association shall be held in 18th March, 1995 and the election shall also be held on that date."

- 11) To achieve the objects of the Association for which it is established and for carrying on its business the Executive Committee shall have power to frame By-Laws, provided that they are not repugnant to Memorandum and Articles of Association and put them in force.
- 11-a) To appoint Sub-Committee for disposal of business of any class.
- 12) The quorum of Executive Committee will be not less than three members.
- <sup>1</sup>13) The mode of intimation/communication will be through dak, sms or e-mail. The intimation/communication will also be displayed on Notice Board of the Bar.

### **GENERAL AND SPECIAL MEETING**

- 13-a) An extra-ordinary General Meeting of the Association may be held once a month at the discretion of the Executive Committee.
- b) There shall be an Annual General Meeting of the Association, which shall be held on a date to be fixed by the Committee for the purpose of receiving the report of the Committees and the statement of accounts and for considering it, and if necessary, taking action with reference to any business or motion to be transacted or discussed there at, if the quorum of General Meeting for conducting the Annual General Meeting is according to Sub-Clause (e) of Clause 13. Provided that due notice shall have been given before seven clear days by circular to all the members.
- c) A special meeting of the Association may be convened by the President or in his absence the Vice President shall be convened upon a requisition in writing at least by four members of the Association. Twenty-Four hours clear notice shall be given by circular to all the members of all such special meetings.
- <sup>2</sup> []
- e) The quorum necessary for conducting any business of the Association shall be present in person of a numbers of the Association shall be not less than 1/5<sup>th</sup> of the total members of the Association.
- f) If the quorum i.e. one fifth of strength be not present at any meeting, the same shall be adjourned to some other date fixed in that meeting and an intimation of the date fixed shall be given to the absent members in that meeting. If at such adjourned meeting, a quorum be not obtained, the members present and entitled to vote shall be deemed to constitute a quorum and may transact the business for which the meeting was called.
- g) Every meeting of the Association shall be presided over by the president or in his absence by the Vice President and in the absence of all the above mentioned officers, the members present shall elect from among themselves any member to be the President of that meeting.
- <sup>1</sup>h) All of the acts and activities done/performed in good faith by an Executive Committee during its tenure for manage the affairs of the Bar smoothly, effectively and efficiently for

<sup>1</sup>Article 13 inserted by the General Meeting dated 16-02-2016.

<sup>2</sup>Article 13(d) deleted in Annual General Meeting dated 18-02-2023..

the development of the Bar and Bar Members will be protected being Past and Closed Transaction, if not been objected during that tenure. However, if any of the act is required to be reversed in good faith, same would only be done by conduct of special meeting of members.

**14) DUTIES AND POWERS OF THE EXECUTIVE COMMITTEE.**

**A. GENERAL SECRETARY: -**

The General Secretary shall be in-charge of the Association and his duties are as follows: -

- a) To arrange all the meetings of the Association and to write the Minutes of the Meeting.
- b) To prepare Annual Report of the Association.
- c) To keep the record of Association up to date.
- d) To correspond and sign the documents on behalf of the Association.
- e) To keep a complete list of the members of the Association.
- f) To do all other things incidental or necessary to the attainment of the objects of the Association.

**B. JOINT SECRETARY: -**

The Joint Secretary shall assist General Secretary in all matters mentioned supra.

**C. FINANCE SECRETARY: -**

The Finance Secretary shall perform the following duties: -

- a) To collect the funds within prescribed time.
- b) To keep up-to-date books of accounts, Receipts and Expenditure and other papers relevant to finance.
- c) To refer the cases of defaulter (if any) within due time to the General Secretary for necessary action.
- d) To get the accounts audited within One month of the close of the Income Year (i.e. 31<sup>st</sup> December) and handed over to the General Secretary for circulation to the members along with the Notice of Annual General Meeting.

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<sup>1</sup>Article 13(h) inserted by the Annual General Meeting dated 28.02.2022.

**<sup>1</sup>C(1) LIBRARY SECRETARY: -**

The Library Secretary shall perform the following duties: -

- a) To ledgerise the Library Books.
- b) To issue in urgency any book of the library with the security of Rs.500/- for each book, for one week time only. The said security of Rs.500/- will be refunded on the return of book.
- c) To hold the record of the library books and monthly magazines etc.

**D. EXECUTIVE MEMBERS: -**

The executive members shall assist the all office bearers and to do the maximum to attain the objects of the Association.

**15. FUNDS: -**

- a) Admission Fee & Library Fund: Every member shall have to pay Rs.<sup>2</sup>[2,000/-] as admission fee and Rs.<sup>3</sup>[3,000/-] as a library fund on his becoming a member of the Association. The existing members shall not have to pay anything extra under this clause. Both fees shall be non-refundable.
- b) Subscription: <sup>4</sup>Every member shall have to pay <sup>5</sup>[Rs.2,400/-] in January of each year being subscription for whole the year as advance.
- c) <sup>6</sup>Life Membership: A member may become a life member by payment of <sup>7</sup>[Rs.40,000/-] to the Association as new membership or having standing less than 10 years as member of Bar or payment of <sup>8</sup>[Rs.30,000/-] in the case having standing of 10 years or more, as member of the Bar.

All sums received, as life membership advance will be accounted for separately. Upon death of a member, the life membership advance will be refundable to his legal heirs.

<sup>1</sup>Clause inserted by the General Meeting dated 16-02-2016.

<sup>2</sup>Substituted for the figure "2,000" as approved in AGM dated 27.02.2020. Earlier it was substituted for the figure "200" in the General Meeting dated 16-02-2016.

<sup>3</sup>Substituted for the figure "1,000" as approved in AGM dated 27.02.2020. Earlier it was substituted for the figure "500" in the General Meeting dated 16-02-2016.

<sup>4</sup>Substituted by the Annual General Meeting dated 14/02/2004. Original clause was as under:

"Every member shall have to pay Rs. 60/- as monthly subscription w.e.f. 1st January 1995, payable quarterly thereafter a late fee of Rs. 5/- shall have to be paid.

Provided that the Chamber member will get a concession of Rs. 20/- per month and the circulars, letters, notices, intimation will only be circulated to the Principal / Main member of the Chamber."

<sup>5</sup>Substituted for the words "Rs.100/- as monthly subscription w.e.f. 1st March 2004, payable on monthly or Rs. 1,200/-" as approved in AGM dated 28-02-2022.

<sup>6</sup>Substituted in the General Meeting dated 16-02-2016. The substituted clause read as follows:

"Life Membership Advance: A member may become a life member by payment of Rs. 5,000/- to the Association. All sums received, as life membership advance will be accounted for separately. Upon termination of membership or death of a member, the life membership advance will be refundable to him or to his legal heirs."

Proviso inserted vide AGM dated 14/02/2004 was omitted:

"Provided no Life membership will be granted after 01/01/2004& this clause shall not be considered operative onward from the said date."

<sup>7</sup>Substituted for the figure "15,000" as approved in the General Meeting dated 27.02.2020.

<sup>8</sup>Substituted for the figure "20,000" as approved in the General Meeting dated 27.02.2020.



Provided the amount received for life membership will be deposited/fixed with national savings or any bank as the executive body will decide.

Provided further, in case the life member will loose his eligibility, the executive body will terminate his life membership under Article 3(c) or he himself leave the life membership.

d) Emergent Needs:

The committee is empowered to raise funds by special subscription for emergent needs of the Association.

<sup>1</sup>Provided that it was an achievement of members of Bar that out of their contribution, the Conference Hall has been completed and renovated. Now it is approved that every bar member, who has not contributed for Conference Hall will pay at least Rs.2,000/- to bar fund in a life at part of the subscription of the Bar. Provided the said bar fund is preferably to be paid on or before 31st December 2016 otherwise he will not eligible to cast his vote up till the clearing of said bar fund. <sup>2</sup>However, the rate of special fund from onward would be received from all new members as per following schedule.

Sr. No	Age of Member/Applicant	Amount
1	Age is less than 30 years at the time of admission	Rs.5,000
2	Age is above 30 and below 45 at the time of admission	Rs.10,000
3	Age is above 45 and below 60 at the time of admission	Rs.20,000
4	Age is above 60 years at the time of admission	Rs.30,000

Provided further that due to abnormal higher side of special fund approved in AGM dated 27.02.2020, the substituted rates approved in AGM 28.02.2022 will be applied retrospectively.]

<sup>4</sup>d-a) Election Fee:

The candidates who contest the election for office bearers shall pay along with nomination form, fee as mentioned against each here under: -

<sup>1</sup>Proviso inserted by the General Meeting dated 16-02-2016.

<sup>2</sup>Words and tabular inserted by the Annual General Meeting dated 27.02.2020.

<sup>3</sup>Tabular and words substituted by the Annual General Meeting dated 28-02-2022. The substituted tabular inserted by AGM dated 27.02.2020 read as follows:

Sr. No	Age of Member/Applicant	Amount
1	Age is less than 30 years at the time of admission	Rs.5,000
2	Age is above 30 and below 40 at the time of admission	Rs.25,000
3	Age is above 40 and below 50 at the time of admission	Rs.35,000
4	Age is above 50 years at the time of admission	Rs.50,000

<sup>4</sup>Proviso substituted by the General Meeting dated 16-02-2016. The substituted proviso read as follows:

“Provided that candidates who contest the election for office bearers shall pay along with nomination form, fee as mentioned against each here under: -

President	Rs. 2,000-
Vice President	Rs. 1,000-
General Secretary	Rs. 2,000-
Joint Secretary	Rs. 1,000-
Finance Secretary	Rs. 1,000-
Executive Member	Rs. 1,000-“

President	Rs. 6,000-
Vice President	Rs. 5,000-
General Secretary	Rs. 5,000-
Joint Secretary	Rs. 2,000-
Finance Secretary	Rs. 2,000-
Library Secretary	Rs. 2,000-
Executive Member	Rs. 2,000-

- e) The funds of the Association shall be deposited in the Bank or Banks approved by the Executive Committee.
- f) The Bank Account shall be operated upon jointly by any two of the followings: -
- President
  - General Secretary
  - Finance Secretary
- g) The subscription should be paid by the Members on <sup>1</sup>[yearly] basis <sup>2</sup>[ ] in advance at the start of year.
- h) The accounts of the Association shall be closed on 31<sup>st</sup> December of every Calendar year.

In the General Meeting shall according to law appoint an Auditor every year to audit the accounts of the Association who will prepare his statement to be put up in the Annual General Meeting.

No rule and regulation of the Association can be amended or repealed except by majority of two-third of the votes cast in a General Meeting duly convened and held for the purpose.

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**Names, Addresses and description of the Subscribers.**

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<sup>1</sup>Substituted for the word "monthly" as approved in AGM dated 28-02-2022. Previously it was substituted for the word "Quarterly" by the AGM dated 14-02-2004.

<sup>2</sup>The word "or" omitted by Annual General Meeting dated 28-02-2022.