
MEMORANDUM OF ASSOCIATION

AND

RULES AND REGULATIONS

OF

**ALUMNI ASSOCIATION N.C.E. BENGAL AND
JADAVPUR UNIVERSITY, MUMBAI BRANCH**



नोंदणी प्रमाणपत्र

संस्था नोंदणी अधिनियम, १८६०

(१८६० चा अधिनियम २१)

नोंदणी क्रमांक

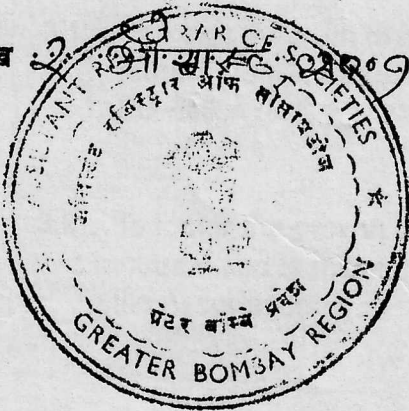
गुजरात राज्य, मुंबई २८९/२००९

याद्वारे असे प्रमाणित करण्यात येते की,

ॐ लमनी असोसिएशन
एन. सी. ई. बेगोसि अन्ड जाधवपूर युनिव्हर्सिटी
मुंबई ४०० ००१

खालील तारखेस संस्था नोंदणी अधिनियम, १८६० (सन १८६० चा अधिनियम २१) अन्वये योग्यरित्या नोंदणी करण्यात आली.

तारीख



रोजी माझ्या सहीनिशी दिले.

संस्थांचे सहायक निबंधक,

सहायक संस्था निबंधक विभाग,
पुणे, मुंबई विभाग, मुंबई ८५

MEMORANDUM OF ASSOCIATION

OF

**ALUMNI ASSOCIATION N.C.E. BENGAL AND
JADAVPUR UNIVERSITY, MUMBAI BRANCH**

1. The Name of The Society :
ALUMNI ASSOCIATION N.C.E. BENGAL AND JADAVPUR
UNIVERSITY, MUMBAI BRANCH.
2. The Address of the Association :
C/o. SHRI A. K. ADHIKARI Flat No. 403, Nirmal, A-2/9, Gokuldharm
Housing Complex, Goregaon (East), Mumbai - 400 063.
3. The objects of the Association :
 - 3.1 To foster the spirit of comradeship, and to promote co-operation and mutual help amongst the ex-students of the National Council of Education (N.C.E.), Bengal and Jadavpur University.
 - 3.2 To foster the growth of healthy fellow-feeling, to promote Common interest and to maintain the feeling of unity amongst the members of the Association.
 - 3.3 To keep the Association in touch with the National Council of Education, Bengal and the Jadavpur University, as far as practicable and to render all possible help to the said Institution in their endeavours and objects.
 - 3.4 To organise and develop the activities of the ex-students of the National Council of Education Bengal and the Jadavpur University, as far as practicable on matters such as social, economic, educational and philanthropic.

- 3.5 To promote the moral, material progress of Maharashtra in particular and India in general.
- 3.6 To protect the interest of the ex-students of the said institutions on welfare matters as may concern them.
- 3.7 To act for represent the ex-students of the said institutions in all other educational institutions, wherever necessary.
- 3.8 To co-operate with other persons and institutions in attaining the above objects or any of them; and to held any other institutions or movements having their objects for spreading of National Education on lines similar to those of the N.C.E. Bengal and the Jadavpur University.
- 3.9 To publish News Bulletins, Monographs, Books, leaflets or articles to enhance academic awareness of members and the general public and to keep members informed of the activities of the associate.
- 3.10 To help the needy and poor students in distress.
- 3.11 To arrange for debates, lectures, workshops, seminars, and conferences with a view to enhancing, diffusion of knowledge amongst the students, ex-students, faculty members and the general public, and also to encourage and help the members of the Association, as far as practicable, to persue Entrepreneurship, Education and Training.
- 3.12 To contribute, from time to time, to any charitable, benevolent or useful subject of a public character, the support of which will, in the opinion of the Association, promote all its objects or any of them.
- 3.13 Generally to do, or perform, all such other acts and things as may be necessary or conducive to the attainment of all, or any of the above objects, or in any way incidental thereto.
- 3.14 To take loans and advances and deposits subject to the permissions of charity commissioner u/s 35 and 36 of the BPT Act 1950.

4. The Names, Addresses, designations, ages, occupations and nationalities of all the members of the first managing committee of the society to whom the management and business of the society is entrusted.

SR. NAME NO.	ADDRESS	DESIGNATION	AGE	NATIONALITY	OCCUPATION
1. SHRI RAJAT K. DASGUPTA	B-1604, Eternia, Hiranandani Gardens, Powai, Mumbai - 400 076.	PRESIDENT	64	INDIAN	SERVICE
2. SHRI ASHOK K. ADHIKARY	A-219, Gokuldharm Hsg. Complex, Flat No. 403, Nirmal, Goregaon (E), Mumbai - 400 063.	VICE PRESIDENT	51	INDIAN	SERVICE
3. SHRI MANABENDRA SAHA	621, Crystal, Green, RSC-II, Plot-114, Charkop, Mumbai - 400 067.	TREASURER	51	INDIAN	SERVICE
4. SHRI SUDIPTA BANDHOPADHYAY	37, Mussoorie, Anushkti Nagar, Mumbai - 400 054.	MEMBER	53	INDIAN	SERVICE
5. SHRI SUKUMAR PRAMANIK	B-302, Amber, Lokrachana CHS., Amar Nagar, Mulund (W), Mumbai - 400 082.	MEMBER	41	INDIAN	SERVICE
6. SHRI MEGHDUT MANMA	Ichhapurti Hsg. Soc., Flat No. 214, Sector-16A, Vashi, Navi Mumbai - 400 703.	MEMBER	26	INDIAN	SERVICE
7. SHRI NILOTPAL CHATTERJEE	D-404, Golden OAK, Hiranandani Gardens, Powai, Mumbai - 400 076.	MEMBER	25	INDIAN	SERVICE

5. We the following member signatories of the society desire to form our society under the societies Registration Act, 1860 and accordingly we have, formed the said society, today i.e 7th day of June, 2001 and we have signed the Memorandum for the purpose of the registration of the society under the societies Registration Act, 1860.

SR. NO.	MEMBER FULL NAME & ADDRESS	SIGNATURE
1.	SHRI RAJAT K. DASGUPTA B-1604, Eternia, Hiranandani Gardens, Powai, Mumbai - 400 076.	Sd/-
2.	SHRI ASHOK K. ADHIKARY A-219, Gokuldham Hsg. Complex, Flat No. 403, Nirmal, Goregaon (E), Mumbai - 400 063.	Sd/-
3.	SHRI MANABENDRA SAHA 621, Crystal, Green, RSC-II, Plot-114, Charkop, Mumbai - 400 067.	Sd/-
4.	SHRI SUDIPTA BANDHOPADHYAY 37, Mussoorie, Anushkti Nagar, Mumbai - 400 054.	Sd/-
5.	SHRI SUKUMAR PRAMANIK B-302, Amber, Lokrachana CHS., Amar Nagar, Mulund (W), Mumbai - 400 082.	Sd/-
6.	SHRI MEGHDUT MANMA Ichhapurti Hsg. Soc., Flat No. 214, Sector-16A, Vashi, Navi Mumbai - 400 703.	Sd/-
7.	SHRI NILOTPAL CHATTERJEE D-404, Golden OAK, Hiranandani Gardens, Powai, Mumbai - 400 076.	Sd/-

PLACE : MUMBAI

DATE : 30 JUNE, 2001

I know the aforesaid persons who have signed this Memorandum in my presence.

Date : 30 June, 2001

Sign/S.E.M./Advocate/CA/Notary
Sd/-
(P. T. DULANI)
M. No. 31405
Full Name & Address with Seal
DULANI & CO.
318, J. K. Chambers, DBS,
Sector 17, Vashi, Navi Mumbai - 400 703.

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RULES AND REGULATIONS

ALUMNI ASSOCIATION N.C.E. BENGAL AND JADAVPUR UNIVERSITY, MUMBAI BRANCH

MEMBERSHIP :

1. Admission :

- 1.1 The Executive Committee (hereinafter known as the EC) of the Alumni Association, N.C.E. Bengal and Jadavpur University, Mumbai Branch (hereinafter known as the Association) may admit to membership any person of any caste, creed or sex eligible as per Articles 2 and 3 hereunder, who has agreed to be bound by the Memorandum of Association and the Rules and Regulations of the Association. Be it noted here that the power to admit members is the sole and absolute power of the Executive Committee and the Executive Committee may refuse to admit any person as a member without assigning any reason thereof.

2. Types of Members :

There shall be five categories of members, namely;

- 2.1 Ordinary Member
- 2.2 Life Member
- 2.3 Honorary Members
- 2.4 Donor Member
- 2.5 Companion Member.

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400 703.

3. **Membership Eligibility :**

Ordinary and Life Members :

- 3.1 Every ex-student (see Article 4 below for meaning of the ex-student) of the National Council of Education (NCE), Bengal and the Jadavpur University, living within the municipal limits of Mumbai and Greater Mumbai plus 50 km. of the outer limits of Greater Mumbai, shall be eligible to become an Ordinary Member or a Life Member of the Association, provided he/she is not otherwise disqualified as per Article 7.2 below.

Honorary Member :

- 3.2 Any person, who is not otherwise eligible to become a member of the Association, but, who, in the opinion of the Executive Committee has rendered significant service in furthering one or more of the causes of the Association may be enrolled as its Honorary Member, provided he/she is not otherwise disqualified as per Articles 7.2.2 and 7.2.3 below.

Donor Member :

- 3.3 Any person, who is not otherwise eligible to become a member of the Association, but has donated Rs. 10,000/- (Rupees Ten Thousand), or more to the funds of the Association and the donation has been accepted by the Association, he/she may be enrolled as its Donor Member, provided he/she is not otherwise disqualified as per Articles 7.2.2 and 7.2.3 below.

Companion Member :

- 3.4 Any teacher, or officer employed with the N.C.E. Bengal or with the Jadavpur University, or with any other affiliated institutions by them for at least five (5) years and the spouse of the deceased member of the Association, who is not otherwise eligible to become member of the Association, is eligible, to become its Companion Member, provided is not otherwise disqualified as per Articles 7.2.2 and 7.2.3 below.

Existing Members :

- 3.5 However, Article 3. 1 above will not affect any members already enrolled in the Register of the Association.

4. Ex-student Meaning :

- 4.1 The term ex-student means any person who has undergone a full course of study in any Institution under the control of the N.C.E. Bengal and/or Jadavpur University, leading to a Degree/Diploma and has passed the final examination of that course, or has obtained a post-graduate Degree of the Jadavpur University.

5. Registered Office and Territorial Limits :

- 5.1 The Registered Office of the Alumni Association shall be as laid down in the Memorandum of Association.
- 5.2 The territorial limits of the Association shall be the area covered by the municipality of Mumbai and Greater Mumbai and all areas within 50 km. of the outer limits of Greater Mumbai.

6. Procedure for Enrollment of Members, Subscription Rates :

- 6.1 Procedure for enrollment and subscription rates shall be as laid down by the Executive Committee from time to time, according to the by laws framed under these regulations and to be approved by the AGM.
- 6.2 However, for the present the annual subscription for an Ordinary Member has been fixed for Rupees Twenty (Rs. 20/-) and the one-time payment for a Life Member for Rupees Four Hundred (Rs. 400/-) only.

7. Cessation of Membership :

Membership shall cease by death, resignation or expulsion and removal, or moving out of the territorial limits of the Mumbai Branch as mentioned in Art 5.2 above, but, however, Life Members shall retain the membership even if they reside out of the territorial limits of the Mumbai Branch afterwards.

Resignation :

- 7.1 A member may resign from membership at any time by a written notice addressed to and served upon the Secretary of the Association, provided that he/she shall be liable for payment of the subscription up to the date of resignation.

Expulsion :

7.2 A Member's name may be removed from the list or roll of members of the Association by the Executive Committee on any one or more of the following grounds :

7.2.1 For non-payment of subscription for a period of two years or more and when the arrears are not paid within 30 days of the issue of notice.

7.2.2 Upon his/her conviction of any offence in connection with the formation, promotion, management, or conduct of affairs of the Association, or a corporate body, or any offence involving moral turpitude.

7.2.3 Upon his/her becoming insane or insolvent.

Expulsion Procedure :

7.2.4 Frequent actions of any member, if found by the Executive Committee to be detrimental to the interest and to be in violation of the Rules and Regulations of the Association, he/she may be, after due enquiry, censured, suspended or expelled from membership by the Executive Committee. In that case the Executive Committee shall first serve the member concerned with a show cause notice showing therein the charge framed and ask him/her to submit his/her statement of defence within a month. On receipt of the explanation the Executive Committee shall have the power to take a suitable action against the delinquent member after allowing him/her to defend his/her case. If no reply to the show cause notice is received within a month, the Executive Committee may take an ex-parte decision.

8. Register of Members :

The Executive Committee shall maintain an up to date Register of Members of the Association listing all relevant particulars like name, address, membership number, expertise professional experience etc. date of enrollment, qualifying examination passed, category of membership.

Membership Register, Inspection of :

8.1 The Register of members shall be open for inspection by any

member during working hours by having given notice in writing intimating his/her desire to do so, to the Secretary of the Association who will intimate the member concerned the date and time when the Register can be inspected but, however that such date must be fixed within 21 clear working days from the date of receipt of the notice by the Secretary.

9. *Rights and Obligations of Members :*

Any Ordinary or Life Member of the Association has the rights (a) to elect and to be elected (subject to restrictions where applicable) in any election of the Association; (b) to submit suggestions for discussion to the Executive Committee and sub-committees on any matter relating to the Association; (c) to inspect the accounts and the proceedings of the meetings of the Association on appointment with the Secretary; (d) to pay his/her subscription within the prescribed time.

Defaulting members shall not be allowed to take part or vote in a meeting. Members shall have one vote each.

The other category of members, namely Honorary Members, Donor Members and Companion Members shall not, however, have the above rights in the activity of the Association.

10. *Executive Committee (EC) :*

The general management of the Association and the administration of its affairs shall be vested with the Executive Committee of the Association.

EC, Composition of :

- 10.1 The Executive Committee shall consist of total fifteen (15) members including the President, the Vice-President, the Secretary, the Treasurer, the Joint Secretary, the immediate past President, the immediate past Secretary, the immediate past Treasurer, seven (7) members, all but the past President, the past Secretary and the past Treasurer, elected from regular members of at least one year standing.

EC, Election of :

- 10.2 Office Bearers and all Elected Members shall be elected at the Annual General Meeting (AGM).

EC, Resignation and Removal of Members :

- 10.3 The resignation and removal of the EC members shall be dealt with as has been prescribed as in the case of other members in Article 7 above.

11. *EC, Elected Members Retirement, Election and Re-election :*

- 11.1 Out of the total fifteen (15) members of the EC, the twelve (12) members - excluding the three (3) members, namely the immediate past President, the immediate past Secretary and the immediate past Treasurer - elected from regular members of over one year standing, one-third, that is four (4) members, who are the longest in office, shall retire every year and instead four (4) members shall be annually elected from amongst regular members of over one year standing. The retiring members are, however, eligible for re-election to the EC.

Be it noted here that the Office Bearers of the EC, namely the President, the Vice-President, the Secretary, the Treasurer and the Joint Secretary, in accordance with the Article 12.1 below, shall continue in their offices for two (2) consecutive years before they retire.

12. *EC Office Bearers Duration of Office, Election and Re-election :*

- 12.1 The following Office Bearers shall be elected from amongst regular members of one year standing and hold office for one term with a period of two (2) consecutive years : (a) One President, (b) one Vice-President, (c) one Secretary, (d) one Treasurer and (e) one Joint Secretary. These Office Bearers will not be eligible for re-election to the same for the next term of two (2) consecutive years. Thereafter, however, they shall be free to stand for election of the Association.

Delayed Elections (EC to continue) :

- 12.2 If for any reason no elections can be held in time to fill up the vacancies created due to the retirement of the members mentioned in Rules 10.2 above, as well as to elect the Officer Bearers in the year when this is due, the sitting members and the Officer Bearers shall continue to hold the offices, until the election is held and the new members and the Office Bearers are elected, in their places.

13. EC Short of Full Strength not to Invalidate Meetings :

No meeting of the Executive Committee shall be invalid, provided a quorum is formed, if some of the vacancies amongst its elected members or office bearers remain unfilled for any reason.

Casual Vacancies (Filling Up) :

- 13.1 Any casual vacancies arising in the EC (but not its office bearers) may be filled up by nomination by the EC from amongst regular members of over one year standing for the remainder of the terms of the members, whose absence creates the vacancies.

Selection of Representatives on External Bodies :

- 13.2 If any external body requests the Association to send one time or permanent nominees for the Association to represent the Association on that body the EC shall decide whether such nominees shall be sent, and, if it is decided to nominate representatives, the EC shall select and nominate representatives from amongst the regular members.

14. Meetings of the EC :

Meetings :

- 14.1 A meeting of the EC shall be held at least once in three (3) months at such place, date and time as the President or the Secretary, in consultation with the EC, may determine.

Any four (4) members of the EC may requisition a meeting and the Secretary shall summon the same within seven (7) days and failing which the President or the requisitionists may do so provided no business other than specified in the notice shall be transacted at such meetings.

Notice and Quorum for EC Meetings :

- 14.2 Seven (7) day's notice of the meeting, specifying the place, date, time and the general nature of the business to be transacted, shall be given to every member of the EC. However, emergency meetings may be called on twentyfour (24) hours' notice.

One Third of the total members of the EC, that is five (5) members personally present shall constitute a quorum for the meeting. In absence of a quorum within thirty (30) minutes of the time, members present shall adjourn the meeting. For an adjourned meeting the quorum shall be three (3) members present in person. The adjourned meeting may be held on the same day at the same venue after thirty (30) minutes of adjourning the meeting (no further notice being necessary).

15. Regular Members, definition of :

15.1 A regular member of the Association for any year shall be one who is an Ordinary Member having paid his annual subscription by 31 July of that year, or has become a Life Member having paid the one-time payment. The regular members will have the rights and Obligations, as mentioned in Article 9 above.

15.2 Other types of members, namely Honorary Members, Donor Members and Companion Members shall have no rights for voting in the election of the Association, nor shall they be permitted to stand for its election.

16. Procedure of the EC Meetings :

The President or, in his absence, the Vice-President shall preside over all meetings of the EC. In their absence, members present shall elect a Chairman of the meeting. All questions before the meeting will be decided by a majority of votes, each member present having one vote. In case of a tie in votes, the President or the Chairman shall have second or casting vote in addition to his/her own vote.

17. Power and Duties of the EC :

The EC shall have general power of supervision for conduct over all the affairs of the Association and, in particular shall discharge the following duties : (a) to appoint sub-committees with such powers and duties as may be considered necessary or expedient, for collection of donations, gifts, subscriptions and purchase of movable or immovable properties to achieve the objects of the Association, (b) to sell, lease, mortgage or otherwise dispose of and deal with all or any part of the property of the Association, (c) to keep proper accounts of the Association and to open bank accounts in the name of the Association in one or more banks, (d) to co-opt not more than two (2) members to the EC, (e) to appoint a person or persons on payment to assist the Secretary/Treasurer in the maintenance of accounts and the like; (f) to raise

funds by subscription, donation, aids and gifts or by any such other means as may be deemed fit for the purposes of the Association, and to procure any securities of the Association by a trust deed or other assurance, (g) to borrow money with or without security to achieve the interest of the Association, (h) to invest the money of the Association not immediately required, in such manner and upon such securities, as per provision under section 11(5) of I.T. Act, 1961, (i) to accept donations, if any are offered by organizations or individuals outside India with the approval of the Government of India, if required; (j) to donate a sum of money, considered fit, to any registered trusts having similar objects as the Association; (k) to formulate By-laws under these Rules and Regulations, (l) to conduct any other business not specified herein for the attainment of the objects of the Association provided such business is not repugnant to such object.

18. Safe Custody of Properties :

18.1 The EC shall be responsible for safe custody of the funds, properties and assets of the Association.

18.2 The funds of the Association shall be kept in banks/post office/Mutual Funds and be invested in any securities specified under Sec. 11(5) of the I.T. Act, 1961.

19. Books of Accounts and Accounting Year :

19.1 The Books of Accounts and other statutory books shall be kept at the Registered Office and shall be kept open to inspection by the members at such time and place as the EC directs on a written request made by any member.

19.2 The accounting year of the Association shall be from 1 April of one year to 31 March of the following year.

20. General Meetings :

Annual General Meeting (AGM) :

20.1 Notice : The EC shall annually call the Annual General Meeting within three (3) months from the end of the accounting year giving at least twentyone (21) days' notice to all the members. The notice will be issued by the Secretary in consultation with the EC and shall indicate the place, date and time of the meeting along with the agenda.

20.2 Agenda : The business to be transacted at the AGM shall be (a) to confirm the minutes of the last AGM and of Special General Meeting, and the Extra-Ordinary General Meeting, if any; (b) To adopt, with or without modification, the report of the working of the Association for the previous year; (c) to pass the audited accounts of the Association for the previous year; (d) to appoint duly qualified auditor for the current year; (e) to transact such businesses as may be thought fit (f) to transact such other businesses as may have been put up by any regular member by giving at least fourteen (14) days prior notice in writing, (g) to conduct the Annual Elections of the members of the Executive Committee and its Office Bearers.

20.3 Quorum of the Meeting : One tenth of all regular members on the rolls, personally present at the commencement of the meeting shall constitute the quorum.

Special General Meeting (SGM) :

20.4 A Special General Meeting may be convened by the EC at any time in view of urgency of the matter. At least seven (7) days notice shall be given to every member for Special General Meetings. Members may also request the EC for a SGM by placing a requisition signed by two-thirds of the total regular members on the roll, or fifty (50) regular members, whichever is less, stating the matter to be considered at the meeting. In that case, the EC, shall convene an SGM within a month from the receipt of such notice. In case of default by the EC, the requisitionists may hold such a meeting by issuing a notice of meeting to all regular members on the rolls, stating the agenda, place, date and time of the meeting, provided no matter except those specifically mentioned in the agenda shall be discussed in such a meeting. The resolution moved in the meeting will be considered as passed, if accepted by at least three-fourths of the regular members present and voting.

One-tenth of all regular members on the roll, personally present at the commencement of the meeting, shall constitute the quorum.

Extra-Ordinary General Meeting (EGM) :

20.5 The EC may direct that an EGM be convened for addition to or amendment of the existing Memorandum of Association or Articles of the Association. Fourteen (14) days' notice along with the proposed draft change shall be sent to all regular members on the roll before the meeting. The resolution for change of the

articles of the Memorandum of Association and/or Articles of Association will be considered as passed if accepted by at least three-fourths of the members present and voting.

One-tenth of all regular members on the roll, personally present at the commencement of the meeting, shall constitute the quorum.

21. Duties of the Office Bearers :

21.1 *President* : He/she shall (a) preside over all meetings of the Association; (b) conduct over all affairs of the Association, (c) supervise the activities of the Office Bearers, (d) ensure regular meetings of the EC held, (e) take all disciplinary actions such as removals, dismissals, etc., in consultation with the EC; (f) advise the Secretary in any matter requiring urgent attention; (g) call urgent meetings, whenever necessary.

21.2 *Vice-President* : In the absence of the President, the Vice-President shall perform all the duties of the President.

21.3 *Secretary* : He/she shall (a) convene all meetings of the Association in consultation with the EC; (b) maintain minutes books of all meetings; (c) prepare and regularly update the Register of Members; (d) issue general circulars and notices in consultation with the EC; (e) receive applications for membership which shall be placed before the EC; (f) ensure compliance by the Association with statutory requirements; (g) transact all other business subject to the directions of the EC.

21.4 *Joint Secretary* : He/she shall generally assist the Secretary in performing his/her duties. In the absence of the Secretary he/she shall perform all the duty of the Secretary.

21.5 *Treasurers* : He shall (a) collect and receive all subscriptions donations and deposit of money and give receive hereof; (b) maintain and keep cash book and such other accounts as are necessary; (c) operate bank accounts jointly either; with the Secretary or with the President; (d) get the accounts of the Association audited by a qualified auditor; (e) prepare the annual budget and cashflow statement in consultation with the Secretary for consideration of the EC.

22. Maintenance and Audit of Accounts :

The Association shall maintain books of accounts as required under Section 12D of the Act. The accounts shall be audited by a duly qualified auditor as stated in Section 12D4 of the Act.

23. Suits and Legal Proceedings :

All suits and legal proceedings by or against the Association shall be in the name of the Secretary or such other person as shall be appointed by the EC.

24. Alteration of Memorandum of Association and Articles of Association :

24.1 The Memorandum of Association and Articles of Association may be altered, modified, rescinded or added to by Special Resolutions passed by three-fourths of regular members present and voting in a General Meeting called for the purpose, provided however that the purpose may be stated as one of the agenda in an AGM/EGM. The provision laid down u/s 12 and 12A of the Society Registered Act, 1860 shall be followed.

24.2 The EC shall have powers to make, alter, modify or rescind such Bye-Laws as may be considered necessary in the interest of smooth functioning of the Association, subject to approval of AGM and the Provision laid down.

25. Local Chapters :

The territorial limits of the Association being very large and the transportation of the population in Mumbai and the adjoining areas being very complex and rather time consuming, it is felt that the Association should encourage the formation of a large number of Local Chapters within its command which will help more number of members to directly participate in the activity of the Association through these Local Chapters.

25.1. A local Chapter of the Association may be formed by the regular members after having obtained the formal approval of the Executive Committee.

25.2. The prime objective of constituting such local Chapters under the control of the Association is to make it easy and convenient for the members to meet more often and participate in joint discussions among them for expanding ideas on the promotion of further

beneficial activities by the Association for the members in particular and society in general.

25.3. All rules and regulations of the Association will have to be strictly followed by these local Chapters in close cooperation with the Executive Committee of the Association.

25.4. The formation of the local Chapter will be initiated by submission of an application to the Executive Committee of the Association by any eligible member being assured of sustenance of such a Chapter on a continual basis. On approval by the Executive Committee, such a local Chapter will commence its function with the clear understanding that the Executive Committee will have full authority to close it down, if found it not functioning appropriately to the benefit of the members of the Association.

25.5. Each local Chapter has to start with minimum ten (10) regular members living geographically close by with a Coordinator who will be the link with the President/Secretary of the Association.

25.6. The local Chapter will meet at least once in three (3) months with a quorum of four (4) regular members and immediately after the meeting the Coordinator will prepare a summary of the discussion and send it to the President/Secretary of the Executive Committee of the Association for its information and necessary action thereof, if need be.

25.7. There will be no financial transactions (receipts or expenses) by the local Chapters on behalf of the Association. However, if any expenses are to be incurred by the local Chapter on account of the activity of the Association, these expenses must have approval by the Executive Committee well in advance.

26. *Dissolution of the Association :*

26.1 Subject to the provisions of Sections 13 and 14 of the Maharashtra Societies Registration Act 1860 or any statutory modifications thereof, the Association may be dissolved by a resolution to the effect passed by three fourths of the regular members of the Association present and voting at a general meeting. The said meeting shall also decide the manner of

disbursement of the funds of the Association, if any, after dissolution.

- 26.2 If upon the dissolution of the Association there shall remain after the satisfaction of all its debts and liabilities any property whatsoever, the same shall not be paid to or distributed among the members of the Association or any of them but shall be given or transferred to any other association or associations, institution or institutions having objects similar to the objects of this Association to be determined by the votes of not less than three-fourths of the members present in person or by proxy at the time of dissolution or in default thereof, to the Jadavpur University for the benefit of its students.
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CERTIFICATE

Certified to be the true copy of the bye-laws of the Society.

Name & Designation of Office-Bearers			Signature
1)	MR. RAJAT K. DASGUPTA	President	Sd/-
2)	MR. ASHOK K. ADHIKARY	Vice President	Sd/-
3)	MR. MANABENDRA SAHA	Treasurer	Sd/-

Place : Mumbai

Date : 30 June, 2001.



it is also not only for the benefit of members but to promote awareness and education of the commercial and tax laws for the general public without any profit motive. As observed by the Supreme Court, to serve a charitable purpose it is not necessary that the object should be to benefit the whole of mankind or all persons in a country or State; even if a section of public is given benefit, it cannot be said that it is not a trust for charitable purpose in the interest of the public. In the situation of explosion in population, the vast changes brought by the scientific technology and other developments, more particularly, the universal concept of globalisation, new trends in the world order to meet the ever growing challenges to organising seminars, conferences and workshops to educate the people about commercial laws, tax laws, auditing, accounting, direct and indirect taxes are of great general public utility, at least to a section of people falling in the category of chartered accountants. Thus, the Tribunal has rightly directed the Commissioner of Income-tax to grant registration to the applicant society u/s.12A of the Income-tax Act, 1961."



Refund : Return without Form No. 30 : Not invalid : Defective return : Assessing Officer should allow assessee to rectify defect and also allow refund.

[*Hooghly Mills Co. Ltd. v. ACIT*, 173 CTR 303 (Cal.)]

The assessee filed return of income showing loss and claimed refund. But the return was not accompanied by the necessary application in the prescribed Form No. 30. The Assessing Officer held that the return was invalid and refused to grant refund.

The Calcutta High Court held that the return claiming refund cannot be held to be invalid simply because it was not accompanied by Form No. 30. The Court held that the return was defective and the Assessing Officer should have asked the assessee to cure the defect by submitting necessary application for claim of refund in the prescribed form. The Court directed the assessee to submit the necessary application in Form No. 30 within a fortnight and directed the Revenue official to proceed to assess the return on the submission of the application in Form No. 30.



Reassessment : Reasons based on wrong facts : Reasons and reopening not valid.

[*Sagar Enterprises v. ACIT*, 173 CTR 528 (Guj.)]

For the A.Y. 1991-92 the assessee had filed the return of income and the Assessing Officer had passed an intimation u/s.143(1)(a) of the Income-tax Act, 1961 on 9-3-1992. The Assessing Officer issued a notice u/s.148 on 3-10-1997 mainly on the ground that the assessee had not filed the return of income and that certain receipts should have been offered as income. The assessee challenged the validity of the notice by filing a writ petition.

The Gujarat High Court quashed the notice and held as under :

- "(i) On going through the reasons recorded and the documents which have been produced on affidavit it is apparent that the reasons which are recorded are *de hors* the facts available on record. The factor of non-filing of the return for the A.Y. 1991-92 has overbearingly weighed with the respondent for arriving at the satisfaction about the failure on the part of the assessee and escapement of assessment of income. On the basis of the same, even for the sake of argument, if the contention raised by the respondent is taken into consideration, the settled legal position is that in such circumstances, it would not be possible to say with certainty as to which factor would have weighed with the officer concerned and once it is shown that an irrelevant fact has been taken into consideration, to what extent the decision is vitiated would be difficult to say. On this count alone, the petition requires to be accepted.
- (ii) There is one more aspect of the matter which requires to be taken into consideration. In the affidavit-in-reply, it is the say of the respondent himself that the said payment which is stated to be undisclosed income relevant for A.Y. 1991-92 could have been made during the financial year 1990-91 relevant to A.Y. 1991-92 and hence, 'to cover up that probability, protective addition was made in A.Y. 1992-93'. From the facts that have come on record, protective assessment

¼ and that there is an extinguishment of right and interest to the extent of half of their interest under the assets made over to the new firm and that it amounts to transfer. The Court further held that the transfer was only to the extent of half share of each of the partners and that the capital gain, if any, will have to be computed accordingly.



Charitable trust : Certificate u/s.80G : Contravention u/s.11(5) material consideration but not sole consideration : Refusal to grant certificate : Not just.

[*Orpat Charitable Trust v. CIT*, 173 CTR 534 (Guj.)]

The petitioner, a public charitable trust was granted certificate u/s.80G of the Income-tax Act, 1961 for the period from 10-6-1993 to 31-3-2000. It applied for the continuation of the certificate. The Commissioner refused to grant continuation on the ground that the applicant trust had acted in contravention of S. 11(5) of the Act when it had invested Rs.4,50,000/- as deposit with M/s. Modern Denim Ltd. and another sum of Rs.4,50,000/- as deposit with M/s. Modern Teri Towels Ltd. The applicant trust challenged the order of the Commissioner by filing writ petition.

The Gujarat High Court allowed the petition and held as under :

"Even if the ground about contravention of provisions of S. 11(5) is validly taken by the respondent, the same would have a bearing only at the point of time of the assessment of the petitioner-trust and would not be a material consideration insofar as granting of approval u/s.80G(5) is concerned. It may be a material factor, but cannot be the sole determinative factor for the purposes of arriving at a decision as to whether certificate u/s.80G(5) is to be granted to an assessee or not. In the present case, it was pointed out to the respondent that the deposits in question were not repaid by the two limited companies because of the financial difficulties, but in light of the fact that one of the trustees through whom the deposits had been placed, owning up the moral responsibility had paid up the funds to the trust on his own. Insofar as the petitioner-trust was concerned, its funds having been recovered, only technical breach ought not to have weighed with the respondent. The order dated 16-4-2001, passed



Charitable trust : Registration u/s.12A of Income-tax Act, 1961 : Jodhpur Chartered Accountants' Society is entitled to registration u/s.12A.

[*CIT v. M/s. Jodhpur Chartered Accountants' Society (Raj.)* : I. T. Appeal No. 14 of 2001 : Dated 9-4-2002 (Not reported)]

The respondent assessee is a society registered under the Rajasthan Society Registration Act, 1958. The assessee's application u/s.12A of the Income-tax Act, 1961 was rejected by the Commissioner holding that the object of the society does not fall within the category denoted by the words 'advancement of any other object of general public utility' appearing in S. 2(15) of the Act and as such it is not a charitable society. The Tribunal held that the objects of the applicant society do embrace, within its fold, a group of individuals of a particular class of society viz., Chartered Accountants, still they form a section of public distinguished from specified individuals. As they are engaged in activities of general public utility, it falls in the category of charitable society. The Tribunal accordingly directed the Commissioner to grant registration to the assessee-society u/s.12A of the Act.

On appeal by the Commissioner, the Rajasthan High Court upheld the decision of the Tribunal and held as under :

"Applying the test laid down by the Apex Court in the *Ahmedabad Rana Caste Association v. CIT*, 82 ITR 704 (SC), we find that predominant object of the Society is dissemination of knowledge and education of commercial laws, tax laws for the benefit of general public to inculcate a sense of responsibility towards the nation and foster law abiding citizens. The object clause of constitution emphasises to propagate and disseminate knowledge about the auditing, accounting, direct and indirect taxes by holding seminars, conferences and workshops, etc. The fruits of such seminars, conferences, etc., would be available to public at large, thus, it appears that Society is not for the benefit of a small group of individuals and