

File No. B-12020/09/2022-Ad.IX  
भारत सरकार/Government of India  
वित्त मंत्रालय/Ministry of Finance  
राजस्व विभाग/Department of Revenue  
केन्द्रीय प्रत्यक्ष कर बोर्ड/Central Board of Direct Taxes

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कमरा नंबर 10, 5वीं मंजिल, जीवन विहार बिल्डिंग,  
संसद मार्ग, नई दिल्ली-110001  
दिनांक: 28 अगस्त, 2024

To

The Secretary General  
Income Tax Gazetted Officers' Association  
A-10 D, MIG Flats, Mayapuri,  
New Delhi – 110064.

**Subject: - Amendments in the Constitution of ITGOA .**

Sir,

I am directed to refer to your letters dated 29.08.2022 & 15.02.2024 on the subject cited above and to convey the approval of the Competent Authority on the proposed amendment(s) of the Constitution of the ITGOA except Articles no. : 21(vi)(a), Article 21(vi)(b) and Article 21(xv)(ii) (Election of Central Hq.). As approved, henceforth the post of Finance Secretary of ITGOA shall be filled through election in the All-India Biennial General Body Meeting instead of Nomination Basis done thus far. A copy of amended Constitution of ITGOA approved by the Competent Authority is enclosed herewith.

2. It may be noted that before carrying out any further amendment(s) to the Constitution, ITGOA must take prior approval of the Government as per the provisions of CCS(RSA) Rules, 1993.

3. ITGOA is further requested to forward a printed version of the Constitution for records.

संलग्नक: उपरोक्तानुसार

भवदीय,  
**Signed by Santosh Kumar**

**Date: 28-08-2024 16:56:45**

(संतोष कुमार)

अवर सचिव, भारत सरकार

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# 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, in the Biennial General Body Meetings held at Hyderabad on 10th & 11th January 2002, 9th to 11th February 2010 and at Guwahati from 20th to 22nd December, 2015 and in the 46th All India Biennial General Body Meeting held at New Delhi from 24.02.2022 to 26.02.2022)

## 1. NAME

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

## 2. HEADQUARTERS

The Office and Headquarter of the ITGOA shall be at New Delhi.

## 3. AIMS AND OBJECTS

The aims and objects of the ITGOA 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 ITGOA,
- 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 the interests, or on the basis of any caste, tribe or religious denomination or of any group within or section of such caste, tribe or religious denomination, and
- vi) generally, to do all such acts as are incidental or conducive to the attainment of the above objects.

## 4. ORGANISATION

### Central Head Quarter:

For functioning, the Central Head Quarters (hereinafter referred to as "ITGOA, CHQ") will consist of Office Bearers duly elected in the Biennial General Body Meeting and nominated in the Biennial General Body Meeting or Managing Committee Meeting or proposed by Units and as approved in the Managing Committee Meeting.

  
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### **Units :**

The list of Units with its headquarters is annexed as Annexure-I and will function as

under: -

(a) Units with no Moffusil station

The Unit shall consist of Unit Office Bearers and Executive Committee Members duly elected in the election and nominated by the Executive Committee.

(b) Units with Moffusil stations

For functioning of the Multi station Units, the headquarters shall normally be at the place where the Principal Chief Commissioners are stationed. The Unit shall consist of Unit Office Bearers and Executive Committee members duly elected/nominated in the respective Biennial General Body Meeting/Executive Committee Meeting of the Unit.

### **Branches:**

The Multi station Units shall have Branches which shall be suitable to the local conditions of the Units. The headquarters of the Branches will normally be decided by the Units. The Units shall decide the composition of the Branch Secretariat and Branch Executive Committee according to the local condition.

## **5. MEMBERSHIP**

### **(a) Eligibility**

Any promotee Gazetted Officer of Income Tax Department, who is not a member of any other service association, shall be eligible for membership of the ITGOA.

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 of the Income Tax Department desirous of becoming a member shall make an application in the prescribed proforma which is annexed to the General Secretary of the unit and shall be admitted as a member of the ITGOA.

Subject to clause 5(c),

- (i) A member of the ITGOA, on transfer to another region/unit shall continue to be a member of the ITGOA in the region/unit to which the officer is transferred immediately on joining in that region.
- (ii) The membership of a member of the ITGOA during long term deputation, as defined in the DoPT O.M, to another Ministry/Department including ex-

  
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cadre posts (if any) shall remain in abeyance till the officer joins back the Department.

**(c) Cessation**

A member shall cease to be a member, if the officer:

- i) resigns his/her membership in writing or
- 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 officer fails to pay his subscription for more than one year provided that officer 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 ITGOA or who is found guilty of misconduct may be expelled from the membership by the Executive Committee of the Unit. In case of an office bearer of Central Head Quarter, the removal shall be with the approval of Managing Committee as per Article.17.
- iii) No member shall be removed without being given a reasonable opportunity of being heard by the Executive Committee of the Unit and in the case of office bearers of Central Head Quarter, the Managing Committee.
- iv) A member removed shall have a right to apply for review within a period of 30(thirty) days of such removal. The power of review shall vest with the Executive Committee of the Unit. In case such member is an office bearer of Central Head Quarter, the power of review shall vest with Managing Committee. However, if the review is filed beyond the period of 30 days, the delay may be condoned by the concerned Executive Committee or the Managing Committee as the case may be if there exists a reasonable cause.
- v) The decision of the Managing Committee/Executive Committee regarding removal of a member shall take effect from the date of removal. However, the decision of removal shall be ratified by the subsequent General Body / Biennial General Body Meeting.
- vi) A member removed by the Executive Committee of a Unit and the decision got ratified in the General Body Meeting of the respective Unit, if so desire, may prefer an appeal within 30 days from the decision as made in Clause (iv) above, before the Managing Committee. However, if the appeal is filed beyond the period of 30 days, the delay may be condoned by the Managing Committee if there exists reasonable cause. The Managing Committee after consulting the Executive Committee of the respective Unit and hearing the removed member may take any decision as deemed

  
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fit.

vii) An office bearer of the Central Head Quarter who is removed by the Executive Committee of the Unit with the approval of the Managing Committee may prefer an appeal within 30 days before the General Body of the CHQ. However, the delay may be condoned by the General Body of the CHQ if there exists reasonable cause. The General Body of the CHQ after consulting the Managing Committee upon hearing the removed member may take any decision as deemed fit.

## **6. SUBSCRIPTION**

Each member of the Association at the time of admission shall give authorization to deduct yearly/monthly subscription from member's salary an amount as decided by the CHQ General Body Meeting as laid down in Article 13 from time to time. 25% of the subscriptions, so collected by the units shall be remitted to the CHQ on or before 30<sup>th</sup> April of subsequent year. If any of the Unit fail to remit 25% of the subscription collected by it to the ITGOA, CHQ for two consecutive years or more, the ITGOA Unit shall be debarred from the voting right in the election of Secretariat of ITGOA, CHQ in the ensuing BGM. However, the ITGOA, Unit can avail the voting right for the election of Secretariat of ITGOA, CHQ in the next BGM by paying their all dues.

## **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 ITGOA shall be made up of monthly/annual 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 ITGOA. The funds shall be collected as per extant instructions of Government of India.

## **9. ACCOUNTS**

The funds of the Association shall be deposited in any Nationalized Bank/Scheduled Bank/Co-operative Banks/Income Tax Co-operative Banks and the accounts shall be operated by at least two persons either the President or the Secretary General and the Finance Secretary. In the case of Units, the funds of the Association shall be deposited in any Nationalized Bank/Scheduled Bank/Co-operative Banks/Income Tax Co-operative Banks and the accounts shall be operated by at least two persons either the President or the General Secretary and Finance Secretary or Assistant Finance Secretary, where post exists of the respective Units/Branch.

  
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## **10. AUDITOR**

The accounts of the ITGOA, CHQ / Units shall be audited by the Auditor duly nominated as per Article-25.

## **11. MANAGEMENT OF THE ITGOA**

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

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

## **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. PROCEDURE OF BIENNIAL GENERAL BODY MEETINGS**

(i) The Biennial 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 subject to the condition laid down in Article 26.

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

iii) The Biennial General Body Meeting shall

a) Consider the written 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 period since the last Biennial General Body Meeting held.

c) Elect the Office-Bearers for the ensuing term and to nominate Auditor and other office bearers as specified in Article 15.

d) Consider amendments, if any, to the Constitution provided such amendment is received by the Secretary General at least 7 days before the date of Biennial General Body Meeting duly proposed and seconded by at least ten (10) delegates.

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 by any delegate(s).

f) Business of the Biennial General Meeting will remain open till the meeting is

  
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officially declared closed by the newly elected President.

#### **14. EXTRA-ORDINARY GENERAL BODY MEETING**

An Extra-Ordinary General Body Meeting may be convened:

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

(ii) on a written requisition signed by at least 6 units and not less than 30% of the total membership of the ITGOA 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 in consultation with the members of the Managing Committee 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 President shall issue the notice within 7 days from the date of such failure and if both the President and Secretary fails to issue notice, the Additional Secretary shall issue the notice within 7 days from the date of such failure and if the Additional Secretary also fails to issue notice, the Units which have given the requisition shall issue notice under their joint signature and thereafter all provisions of Article 14 shall apply.

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

#### **15. MANAGING COMMITTEE**

The Managing Committee of the ITGOA shall consist of:

- |       |   |                         |
|-------|---|-------------------------|
| i)    | President   | - 1 (One)               |
| ii)   | Vice-President  | - 5 (Five)              |
| iii)  | Secretary General   | - 1 (One)               |
| iv)   | Additional Secretary  | - 2 (Two)               |
| v)    | Joint Secretary   | - 7 (Seven)             |
| vi)   | Joint Secretary (Hqrs)  | - 1 (One)               |
| vii)  | Finance Secretary   | - 1 (One)               |
| viii) | Assistant Secretary (AO)  | - 1 (One)               |
| ix)   | Assistant Secretary (PS)  | - 1 (One)               |
| x)    | Assistant Secretary   | - As decided by the BGM |
| (xi)  | Zonal Secretaries- 5 (Five) for North, South, East, West and Central Zone |                         |
| (xii) | Presidents and General Secretaries of all the Units                       |                         |

  
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**Note:** If the President /General Secretary of a unit are unable to represent their unit in the Managing Committee Meeting due to their non-availability or because they are 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 period 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 directions and decision laid down by the Biennial General Body.

(ii) The Managing Committee shall fill up vacancies that arise during the term of office

in the Central 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 for any duration arises for the post of the President or Secretary General, the one of the elected Vice President shall act as the President and Additional Secretary shall act as Secretary General as nominated by the Managing Committee 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.

(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.

(c) Be the authority to decide in case of any dispute arises during election process of a Unit within the framework of constitution when brought to its notice by the Secretary General.

(d) Decide the nature of voting in the Biennial General Body Meeting i.e. whether through secret Ballot or through electronic mode.

  
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(e) decide removal of an office bearer of Central Head Quarters on receipt of report from the Executive Committee of a Unit if the officer is found working against the interest of the ITGOA or who is found guilty of misconduct.

f) Decide appeal preferred by a member whose removal has been ratified by the General Body of the Unit.

(g) Decide resignation of office bearers of CHQ.

## 17A. SECRETARIAT MEETINGS

(a) The meeting of the Secretariat/Office Bearers shall be convened by the Secretary General at least once in 3 months in between two Managing Committee meetings.

(b) At least 10 days' notice shall be given for such meeting provided that in case of emergency, notice of 5(five) days will be sufficient.

## 17B. POWERS AND DUTIES OF THE SECRETARIAT

(i) The Secretariat shall function under the directions and decision laid down by the Managing Committee.

(ii) The Secretariat shall –

(a) Keep a watch over all matters decided by the Managing Committee for its implementation and;

(b) Take such decision/action as may be found necessary to implement the decision of the Managing Committee and;

(c) Take such decision as regard assignment of additional duties as specified in Article 19 to the Vice President, Additional Secretary, Joint Secretary as per the suggestion of the Secretary General.

## 18. OFFICE BEARERS OF THE ASSOCIATION

### A. OFFICE BEARERS OF THE ASSOCIATION

Following shall be the office bearers of the ITGOA, who together shall form the Secretariat of the ITGOA:

- |      |                                       |  |
|------|---------------------------------------|--|
| i)   | President                             | 1 (One)  |
| ii)  | Vice President                        | 5 (Five) [One post to be nominated by the host unit] |
| iii) | Secretary General                     | 1 (One)  |
| iv)  | Additional Secretary                  | 2 (Two)  |
| v)   | Joint Secretary                       | 7 (Seven)  |
| vi)  | Joint Secretary (Hqrs)<br>(Nominated) | 1 (one)  |
| vii) | Finance Secretary                     | 1 (One)  |



- |       |                                    |  |
|-------|------------------------------------|--|
| viii) | Assistant Secretary<br>(Nominated) | 2 (two) [One post for AO and one post for PS to be nominated by the BGM ]  |
| ix)   | Assistant Secretary<br>(Nominated) | To be nominated by the BGM from Units not represented in the elected/nominated posts.  |
| x)    | Zonal Secretary<br>(Nominated)     | 5 (Five) [ To be nominated for North, South, East West and Central Zones]<br>The Regions falling within each Zone shall be as per that of CBDT's Tax Administrative Zones. |

B. The number of nominated office bearers shall not exceed the number of elected office bearers at any time.

C. The voting right of nominated members shall be as per Article 21(a)(vi)(b).

## 19. FUNCTIONS & DUTIES OF OFFICE BEARERS OF THE ITGOA

### 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 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 and the Secretariat, the Secretary General shall function as under:

- (a) Shall convene the meeting of the General Body and Managing Committee and Secretariat periodically;
- (b) Shall circulate the decision/resolution adopted in the meeting of the General Body and Managing Committee and Secretariat within a period of 15 days. Shall also circulate minutes of these meetings within a reasonable period so that it reaches to the members before the next meeting.
- (c) shall also circulate Action Taken Report on the decision/resolution adopted in the last meeting of the General Body and Managing Committee and Secretariat prior to the next meeting.
- (d) Maintain records of the Minutes of the said Meetings;
- (e) Receive & conduct all correspondences on behalf of the ITGOA.
- (f) Maintain the records of the ITGOA;
- (g) Enter into contracts/agreements with any fraternal organisations in furtherance of the objectives of the ITGOA, if so authorised by the Managing Committee

  
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- (h) Shall be the ex-officio member of all sub-committees that may be appointed;
- (i) Shall convene the meeting of the Extra Ordinary General Body to consider urgent and important issues;
- (j) To refer to the Managing Committee regarding any dispute in the Election process of a Unit for decision.

**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) Joint Secretary (Hqrs)**

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.

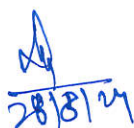
**vii) Assistant Secretary**

He shall assist the Secretary General and shall carry out the functions assigned to him by the Secretariat as well as Secretary General

**viii) Finance Secretary**

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 either with the President or 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.20,000/- which he may keep as imprest money to meet the day-to-day expenses;
- f) maintain proper accounts;
- g) get the accounts audited by the auditor and
- h) to present the audited accounts to the Managing Committee and the General Body.
- i) In case the Finance Secretary is not available or not in a position for preparing and

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submission of accounts before the auditor, for any reason like death, illness, Voluntary retirement transfer etc., the Managing Committee shall prepare such report and submit the same for audit and subsequently in the BGM. It shall be the responsibility of the Managing Committee to ensure that the accounts are audited and placed before the Biennial General Body Meeting within stipulated timelines.

## **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 April and payment of Subscription on that basis by 30<sup>th</sup> April of every year.

## **21. ELECTIONS**

### **a) Central Head Quarter**

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

- i) The elections shall be conducted during the Biennial General Body Meeting;
- ii) The Biennial General Body shall nominate a member as Election Commissioner who is not likely to contest in the election, on the opening day of the Biennial 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 contesting for 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 General Secretary/Finance Secretary that he/she is not in arrears of subscription and submit the same to the Election Commissioner;

  
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vi)(a) One post of Vice President will be reserved for the Unit hosting the Biennial General Body Meeting. The post of Joint Secretary (Hqrs) only will be nominated from the members of Delhi Unit only. If ITGOA, Delhi Unit fails to nominate any member for the post of Joint Secretary (Hqrs) then the ITGOA, CHQ will nominate any member from ITGOA, Delhi Unit for the post of Joint Secretary (Hqrs). One post of Assistant Secretary will be reserved for the cadre of AO and one post of Assistant Secretary will be reserved for the cadre of PS. Both these posts will be nominated by the Biennial General Body Meeting/Managing Committee meeting. If it fails, the posts will be nominated in the subsequent Managing Committee meeting. The Biennial General Body Meeting will nominate Assistant Secretary from the Units as mentioned in the Article 18. If it fails, the posts will be nominated in the subsequent Managing Committee meeting. The post of Finance Secretary shall be filled up through election in the All-India Biennial General Body Meeting.

(b) Except Assistant Secretaries nominated from AO & PS cadres, no other nominated office bearer shall have the right to cast vote, if required, in case of decision-making process of any issue.

(c) The nominated members of the CHQ shall perform all duties at par with the elected members of the CHQ as provided in the Article-19, 20 and 21(VI)(b).

vii) Nomination duly proposed and seconded for each post shall be filed with the Election Commissioner as per item (iii) above;

viii) Nominees/Delegates to the Biennial General Body can only vote. Each Unit of the ITGOA shall nominate nominees/delegates to represent the Unit in the Biennial 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 Central Head Quarter. The nomination of the Nominees/Delegates shall be duly informed by the General Secretary of the Unit to the Secretary General of the ITGOA, CHQ before the commencement of Biennial General Body Meeting/Extra-Ordinary General Body Meeting. If found necessary, General Body of a Unit can nominate any member as a Nominee/Delegate. The General Body/ Executive Committee 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 toss of a coin,

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 Biennial General Body Meeting itself,

xii) Zonal Secretaries shall be nominated on rotation basis from Units falling under the Zone.

xiii) The election shall be held by Secret Ballot.

xiv) After the completion of the election process, the Election Commissioner shall hand over all election records concerning the election of office bearers in a sealed cover with the signatures of the willing contestants/witnesses to the newly elected Secretary General. The ballot paper and other documents shall ordinarily be retained for a period of 3(three) months from the date of holding the election and in case of dispute, for a further period till the disposal of appeals/dispute.

xv) **Procedure for filling up of Nominated Posts:**

For Nomination in the BGM:

- i) Nomination of Vice-President: The post for Vice-President will be filled up as per the name proposed by the Unit hosting the BGM, and approved by the BGM.
- ii) Nomination of Joint Secretary (Hqrs.): The post for Joint Secretary (Hqrs.) will be filled up as per the name proposed by the ITGOA, Delhi Unit and approved by the BGM. If ITGOA, Delhi Unit fails to nominate any member for the post of Joint Secretary (Hqrs) then the ITGOA, CHQ will nominate any member from ITGOA, Delhi Unit for the post of Joint Secretary (Hqrs) approved by the BGM.
- (iii) Assistant Secretaries from the cadres of AO and PS: The posts will be filled up on the basis of names proposed and seconded in the BGM. In case more than one name is proposed and seconded for either AO or PS cadre, then the nomination will be made on the basis of simple majority by rise of hand. One member cannot propose or second more than one name and also one member cannot propose any name if he has seconded another name or cannot second if he has already proposed another name.
- (iv) Nomination of Zonal Secretaries: The posts of Zonal Secretaries are nominated from the members of the Units of the concerned zone on rotational basis. The name will be proposed by the concerned Unit having



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the turn of nominating Zonal Secretary and to be approved by the BGM.

Nomination of the post for Assistant Secretary from the Unit(s) having no representation in the CHQ: In case there is no representation in the CHQ from any of the Units of ITGOA, for any reason, one post of Assistant Secretary shall be filled up from the said unit as per the name, from the members of the respective Unit, as proposed by the Unit and approved by the BGM.

**b) Units with Moffusil station**

The election of Office Bearers/Executive Committee Members shall be conducted in the following manner:

i) The election of office bearers/Executive Committee members of a Unit of Income Tax Gazetted Officers Association having moffusil station is to be held at the Biennial General Body Meeting or at a date decided by the Executive Committee of the respective Units.

ii) The Executive Committee of the Units shall nominate a member of the Unit to be the Election Commissioner, who is not likely to contest in the election for conduct of election.

iii) The General Secretary of the Unit shall intimate the Election Commissioner, the posts i.e. Office Bearers and Executive Committee Members to which election are to be held.

iv) 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 likely to be Contestants, Proposers or Seconders;

v) The Election Commissioner shall conduct the election by issue of an election notification, schedule mentioning the time for filing nominations, withdrawal and announcement of valid nominations. After the time for withdrawal, the Election Commissioner shall announce the final list of valid nominations.

vi) In order to conduct the election in a free and fair atmosphere, the Election Commissioner may notify a procedure for the conduct of the election.

vii) The Election Commissioner shall issue notification for election minimum 30 days before the date of election.

viii) Any member contesting for any post as well as the proposer and the seconder of the nominations, should not be in arrears of subscription payment;

ix) The General Secretary of a Unit shall provide a list of eligible members, who are not in arrears, eligible to vote to the Election Commissioner.

  
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x) Nomination duly proposed and seconded for each post shall be filed with the Election Commissioner as per item (v) above;

xi) The General Secretary with the approval of Executive Committee of a Unit shall intimate the Election Commissioner about the method for holding election i.e., whether in a centralized manner or station wise/ building wise for election other than the date of Biennial General Body Meeting. The Election Commissioner shall proceed accordingly to complete the election.

xii) In case of tie, the result shall be decided by toss of a coin,

xiii) 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,

xiv) The election shall be held by Secret Ballot or by electronic voting.

xv) In case of any dispute arises during the course of Election process of a Unit and the Election Commissioner is of the opinion that the same requires further clarification, he shall refer the matters to the Secretary General (CHQ) at least prior to 15 days of the date of election of the Unit for a decision of the Managing Committee. Thereafter the Managing Committee shall decide the issue within 10(ten) days.

xvi) After the completion of the election process, the Election Commissioner shall hand over all election records concerning the election of office bearers in a sealed cover with the signatures of the willing contestant/witnesses to the newly elected General Secretary. The ballot paper and other documents shall ordinarily be retained for a period of 3(three) months from the date of holding the election. In case of dispute for a further period till the disposal of appeals/dispute.

**c) Election at the Branches**

The Executive Committee of the Unit shall decide the procedure for election/nomination of Branch Executive Committee.

**d) Units with No Moffusil station**

The election of Office Bearers/Executive Committee Members shall be conducted in the following manner:

i) The Biennial General Body of the Unit shall nominate a member of the unit to be the Election Commissioner, who is not likely to contest in the election, for conduct of election.

ii) The election of office bearers of a Unit of Income Tax Gazetted Officers Association having no moffusil station is to be held at a date decided by the Election

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Commissioner of the respective Units.

iii) The General Secretary with the approval of Executive Committee of the Unit shall intimate the Election Commissioner, the posts i.e., Office Bearers and Executive Committee Members to which election are to be held.

iv) 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 likely to be Contestants, Proposers or Seconders;

v) The Election Commissioner shall conduct the election by issue of an election notification, schedule mentioning the time for filing nominations, withdrawal and announcement of valid nominations. After the time for withdrawal, the Election Commissioner shall announce the final list of valid nominations.

vi) In order to conduct the election in a free and fair atmosphere, the Election Commissioner may notify a procedure for the conduct of the election.

vii) The Election Commissioner shall issue notification for election minimum 30 days before the date of election.

viii) Any member contesting for any post as well as the proposer and the seconder of the nominations, should not be in arrears of subscription payment;

ix) The General Secretary of a Unit shall provide a list of eligible members, who are not in arrears, eligible to vote to the Election Commissioner.

x) Nomination duly proposed and seconded for each post shall be filed with the Election Commissioner as per item (v) above;

xi) The General Secretary with the approval of Executive Committee of a Unit shall intimate the Election Commissioner about the method for holding election i.e., whether in a centralized manner or station wise/ building wise for election other than the date of Biennial General Body Meeting. The Election Commissioner shall proceed accordingly to complete the election.

xii) In case of tie, the result shall be decided by toss of a coin,

xiii) 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,

xiv) The election shall be held by Secret Ballot or electronic voting.

xv) In case of any dispute arises during the course of Election process of a Unit and the Election Commissioner is of the opinion that the same requires further

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clarification, he shall refer the matters to the Secretary General (CHQ) at least prior to 15 days of the date of election of the Unit for a decision of the CHQ Managing Committee. Thereafter the Managing Committee shall decide the issue within 10(ten) days.

xvi) After the completion of the election process, the Election Commissioner shall hand over all election records concerning the election of office bearers in a sealed cover with the signatures of the willing contestant/witnesses to the newly elected General Secretary. The ballot paper and other documents shall ordinarily be retained for a period of 3(three) months from the date of holding the election. In case of dispute for a further period till the disposal of appeals/dispute.

## **22. VOTING FOR CHQ**

### **(a) Election**

- i) Each Unit shall be represented by its number of nominees/Delegates as regards its rights.
- ii) Voting shall be by secret ballot or electronic voting as decided by the Managing Committee.

### **(b) Biennial General Body Meeting/ Extra Ordinary General Body Meeting**

- i) In any matter other than amendment of constitution, like finalization of any proposal to be sent to the Board regarding Cadre Restructuring, organizational matter, suggestion/comment/opinion sought by the Board etc., which warrants voting shall be decided on simple majority by show of hands in the meeting held in physical mode or virtual mode.
- ii) In case of tie, the President of the Meeting shall have power of casting vote.

### **(c) Managing Committee Meeting**

- i) Any matter which warrants voting shall be decided on simple majority by show of hands in the meeting held in physical mode or virtual mode.
- ii) In case of tie, the President of the Meeting shall have power of casting vote.

### **(d) Secretariat Meeting**

- i) Any matter which warrants voting shall be decided on simple majority by show of hands in the meeting held in physical mode or virtual mode.
- ii) In case of tie, the President of the Meeting shall have power of casting vote.

## **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

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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.

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 of CHQ:

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

following shall be quorum of various meeting of Unit:

- i) Biennial General Body Meeting - 15 percent of its strength of the Unit.
- ii) Extra-ordinary G B M - 15 percent of its strength of the Unit.
- iii) Executive Committee Meeting - 15 percent of its strength of the Executive Committee

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.

In case of non-availability of the Auditor appointed by the General Body Meeting, due to some unavoidable circumstances like death, illness, voluntary retirement and transfer of the existing Auditor, the Managing Committee in the case of CHQ and

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Executive Committee in the case of Units shall appoint a new Auditor for rest of the period.

The auditor shall be appointed by the MCM, in case of non-availability of the Auditor appointed in the BGM due to death, illness, voluntary retirement and transfer etc., in between two BGMs. The name will be proposed by the CHQ amongst any member

of ITGOA and approved by the MCM. It is required to circulate the name of the Auditor so appointed amongst the members of the ITGOA immediately. Any objections received from the members within 30 days of circulation shall be considered by Managing Committee.

The auditor shall be appointed by the Executive Committee in the case of Units, in case of non-availability of the Auditor appointed in the BGM of the respective Unit due to death, illness, Voluntary Retirement, transfer out of the charge etc., in between two BGMs. The name will be proposed by the General Secretary of the Unit amongst any member of that unit of ITGOA and approved by the Executive Committee of the Unit. It is required to circulate the name of the Auditor so appointed amongst the members of ITGOA of that Unit immediately. Any objections received from the members within 30 days of circulation shall be considered by the Executive Committee.

## **26. TERM OF OFFICE**

a) 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 twenty four months from the date of earlier election, their term of office can be extended by three months with the approval of the Managing Committee in the case of CHQ and Executive Committee in the case of Unit in 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 of CHQ and Office Bearers and Executive Committee Members of the Unit shall cease to be Office Bearers subject to the condition laid down in Clause (b) below.

b) In exceptional circumstances where normal functioning/gathering/meeting including holding of election is not possible due to restriction imposed by the Government, the extended period of 27 months of both the CHQ and the Units can further be extended up to a period, until such restriction imposed by the Government is not withdrawn.

  
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c) On withdrawal of such restriction by the Government, the existing body of the CHQ/Units, as the case may be shall complete the process of election within a period of 45 days. If elections are not completed within 45 days from the date of withdrawal of restriction, then the Office Bearers of CHQ and Office Bearers and Executive Committee Members of the Unit shall cease to be Office Bearers/Executive Committee Members.

d) After the Biennial General meeting and elections are over, the outgoing Secretary General in the case of ITGOA, CHQ and General Secretary in the case of Unit will, in consultation with the incoming Secretary General, decide upon the date of handing over and taking over of charges of the CHQ/Unit records. The handing

over and taking over of charge should normally be done within 15 (fifteen) days from the date of completion of Biennial General Body meeting. However, in exceptional circumstances such handing over and taking over shall be done within a period of 30(thirty) days there from.

## **27. FUNCTIONING OF UNITS/BRANCHES**

i) The Units/Branches have to inform the membership strength as on 1st September and remit the subscription by 30<sup>th</sup> April, every year or before the ensuing Biennial General Body meeting to the Association.

ii) (a) The model Unit Executive Committee shall comprise of Office Bearers i.e., President, Vice President, General Secretary, Additional Secretary, Joint Secretary, Assistant Secretary, Finance Secretary, Zonal/Regional Secretary and Executive Committee members etc. The Units can have additional posts of office bearers as decided by the General Body of the Unit to suit their local conditions. The Units, however may decide the composition of Office Bearers and Executive Committee members of the Unit according to their requirement subject to overall limit of clause 27(iii).

(b) The Branch Executive Committee shall comprise of Office Bearers i.e., President, Vice President, Branch Secretary, Joint Secretary, Assistant Secretary, Finance Secretary and Branch Executive Committee Members. The Branch President and the Branch Secretary will be ex-officio members of the Executive Committee of the Unit.

iii) (a) The minimum and maximum number of posts in the executive body of the unit shall be 15 and 70 respectively. The term of office of office bearers of the unit shall be two years reckoned from the date of their election. 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 subject to the condition laid down



in Article 26 (b) and (c) above.

(b) The minimum and maximum number of posts in the Branch Executive Committee shall be 3 and 9 respectively. The term of office of office bearers of the Branch shall be two years reckoned from the date of their election. 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 subject to the condition laid down in Article 26 (b) and (c) above.

iv) Election process shall be held in accordance to the Article 21.

v) There shall be 15 days' notice with an agenda for the General Body and quorum for the meeting shall be in accordance to the Article 24 above.

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 Finance Secretary shall ordinarily be stationed at the Hqrs. of the Principal CCIT or at any other station as suggested by the office bearer to the extent possible.

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 30% 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 President shall issue the notice within 7 days from the date of such failure. If both of them fail, the members who have requisitioned the Extra-Ordinary General Body Meeting shall refer the matter to the CHQ who will convene the meeting within 15 days of receiving the reference and depute an observer from outside unit to be present at the meeting.

ix) The Executive Committee of a Unit shall decide the resignation of office bearers, Executive Committee Members and General Members of the Unit.

x) In the Unit Executive Committee meeting any matter which warrants voting shall be decided on simple majority by show of hands in the meeting held in physical

  
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mode or virtual mode. However, in the case of no confidence motion it should be decided by two thirds majority of total members of the Executive Committee,

xi) In case of tie, the President of the Meeting shall have power of casting vote.

xii) An Executive Committee Meeting of a Unit shall be convened by the General Secretary at least once in 6 months.

(xiii) 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 period referred to above may be waived by the Executive Committee if deemed necessary

xiv) Resolutions:

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

xv) 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.

xvi) 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 General Secretary, by co-option if the vacancies were to last for more than six months. In case vacancy for any duration arises for the post of the President or General Secretary one of the elected Vice President shall act as the President and one of the Additional Secretary shall act as General Secretary as decided by the Executive Committee of the Unit for a maximum period of 6 months, after which fresh elections shall be held.

xvii) The Units shall complete their election before the election of the Office Bearers of the ITGOA, CHQ and intimate the results thereof to the ITGOA, CHQ immediately.

xviii) The Units/Branches shall not do anything against the policies of the ITGOA, CHQ and the decision of the General Body. The Unit shall submit a copy of the accounts as approved by the General Body to the ITGOA, CHQ.

  
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## **28. AMENDMENTS TO CONSTITUTION**

For amendments of the Articles of the existing Constitution of ITGOA, a committee will be formed by the Managing Committee. This Committee, as formed, will submit a draft proposal for amendment of the constitution before the house of BGM.

The General Body shall have the power to make such changes in the existing Articles as proposed by the Committee and/or the General Body and considers it necessary, provided that no change shall be made unless it has the support of two thirds of the Delegates present in the BGM. 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.

  
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## Annexure-I

<u>Sl.No.</u>	<u>Name of the Unit</u>	<u>UnitHqr.</u>
1.	Andhra Pradesh & Telangana State Unit	Hyderabad
2.	Bihar & Jharkhand Unit	Patna
3.	Delhi Unit	Delhi
4.	Gujarat Unit	Ahmedabad
5.	Karnataka & Goa Unit	Bengaluru
6.	Kerala Unit	Ernakulam
7.	Madhya Pradesh & Chhattisgarh Unit	Bhopal
8.	Mumbai Unit	Mumbai
9.	Nagpur Unit	Nagpur
10.	North East Region Unit	Guwahati
11.	North West Region Unit	Chandigarh
12.	Odisha Unit	Bhubaneswar
13.	Pune Unit	Pune
14.	Rajasthan Unit	Jaipur
15.	Tamilnadu & Puducherry Unit	Chennai
16.	U P (East) Unit	Lucknow
17.	U P (West) Unit	Kanpur
18.	West Bengal & Sikkim Unit	Kolkata

  
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Annexure-II

Application Form for Admission as member of ITGOA

1. Applicant's name ( in block letter)
2. Designation in the Office:
3. Date of entry into the service
4. Date of entry in the cadre of Group-B :
5. Office in which posted :
6. Residential status:

I declare that the particular furnished above are correct. I agree to abide by the Constitution, discipline, and directives of the ITGOA. I may be enrolled as a member of the ITGOA.

Station

Signature

Date

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