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BYE LAWS
OF

ALL INDIA ASSOCIATION OF SUPERINTENDENTS OF CENTRAL TAX
(formerly ALL INDIA ASSOCIATION OF CENTRAL EXCISE GAZETTED
EXECUTIVE OFFICERS),
KOLKATA UNIT

THIS CONSTITUTION was originally adopted in the Central Body Meeting of the Association (hereinafter referred to as THE UNIT) held at Calcutta 19th February 1994 and subsequently amended from time to time. As per direction of VIIIth Convention held on 15th March, 2012,

the COSTITUTION (hereinafter will be referred as THE BYE LAWS) and in conformity with Article 4D of the Constitution (hereinafter will be referred to as the Constitution) of ALL INDIA ASSOCIATION OF CENTRAL EXCISE GAZETTED EXECUTIVE OFFICERS (hereinafter will be referred to as the Association) this Bye-Laws had come into effect on and from 6th April 2013.

Now in terms of "All India Association of Central Excise Gazetted Executive Officers" decision to rename itself as "ALL INDIA ASSOCIATION OF SUPERINTENDENTS OF CENTRAL TAX (IASCT)", the Executive Committee of ALL INDIA ASSOCIATION OF CENTRAL EXCISE GAZETTED EXECUTIVE OFFICERS, Kolkata Unit in its meeting dated 13/12/2020 amends this unit name to "ALL INDIA ASSOCIATION OF SUPERINTENDENTS OF CENTRAL TAX, Kolkata Unit" (IASCT, Kolkata Unit) on and from 13/12/2020.

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of.

Rs. 10/- (Rupees Ten Only)
LICENSED STAMP VENDOR

A. K. MUKHERJEE
9, India Exchange Place,
(BASEMENT) KOL - 1

Date..... Sign.....

Shyama Prasad Ray Paul
Advocate
High Court, Calcutta
Enrollment No. WB/906/88



Clause 1 NAME, JURISDICTION AND COMMENCEMENT.

A) Name: The Association (the unit) is a unit of ALL INDIA ASSOCIATION OF CENTRAL

EXCISE GAZETTED EXECUTIVE OFFICERS and shall be called as ALL INDIA ASSOCIATION OF CENTRAL EXCISE GAZETTED EXECUTIVE OFFICERS, KOLKATA UNIT, (hereinafter will be referred to as the Unit) and on and from 13/12/2020 in terms of "All India Association of Central Excise Gazetted Executive Officers" decision to rename itself as "ALL INDIA ASSOCIATION OF SUPERINTENDENTS OF CENTRAL TAX (AIASCT)", shall be called as "**ALL INDIA ASSOCIATION OF SUPERINTENDENTS OF CENTRAL TAX, Kolkata Unit**" (AIASCT, Kolkata Unit).

B) Jurisdiction: The jurisdiction of the Unit shall extend to the states of West Bengal, Sikkim and Union Territory of Andaman & Nicobar Islands.

C) Commencement: THE BYE LAWS of the Unit shall take effect from the date of adoption by the Annual General Meeting i.e. from 6th April 2013.

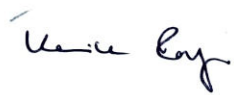
Clause 2 AIMS AND OBJECTIVES.

Aims and objectives of this Unit shall be:

- A) To safeguard the interest, right and privilege of its members.
- B) To foster the spirit of co-operation among the members with the sole intention to build up a platform to take suitable action in the matters affecting their service condition and welfare.
- C) To fight out the odds that may hinder to secure fair service condition, by democratic and constitutional method.
- D) To promote mutual co-operation and understanding with other sister organizations and to strive to pave the way for joint action/ movement for common cause and interest.
- E) Any other aim or object that may be considered necessary by the general members. And above all,
- F) To work and take actions as per the decisions of the Association.

Clause 3 MEMBERSHIP.

All Superintendents of Central Excise posted within the jurisdiction as referred to in Clause 1(B) of the Bye Laws are eligible for membership of (the Unit and) the Association subject to submission of letter of authorization for deduction of his/ her membership contribution from salary, and subject to observance of provisions of the Bye Laws.


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Clause 4 SUBSCRIPTION.

Every member of the Association shall pay monthly subscription towards the Association at a rate notified by the association/ the unit [deductible from salary biannually/ monthly ex post].

Any change in the rate of subscription made by the unit has to be ratified in the Convention/ Conference, whichever is earlier.

In times of exigency like Court Cases etc., the members shall subscribe as assistance to such exigent cause.

Clause 5 CESSATION OF MEMBERSHIP.

Any member of the Unit may cease to be a member of the Association on the following grounds:

i) If he/ she withdraws his authorization for deduction of membership contribution from the salary, and/ or resigns from the membership of the Association;

ii) If he/ she resigns from service or retires from service or is removed from service;

iii) The Executive Committee may suspend any member on the ground of misconduct which includes any conduct against the interest of the Association/ the unit and/ or against the provision

of the Constitution of the Association/ Bye Laws of the Unit or against the directive of the Convention/ Conference/ Executive Committee. He/ she shall cease to be a member, if the recommendation by the Executive Committee on complying the Principles of natural justice is passed in the Convention/ Conference by simple majority of votes.

iv) If he/ she takes transfer permanently to any other Commissionerate/ Directorate which falls beyond the jurisdiction of the Unit.

v) On promotion to Gr. A.

Clause 6 ORGANISATION.

The Association shall have the following organs: (a) The Executive Committee (b) Zonal Committees

I) The Executive Committee shall be formed by seventeen members including two each from South Bengal (resident of South Bengal) and North Bengal Regions (resident of North Bengal) directly elected by all the members of the Association through secret ballot. The mode, manner and procedure of such election shall be decided by the Executive Committee.

II) For the purpose of above para South Bengal shall represent the districts of Bankura, Birbhum, Purulia, Bardhaman and Murshidabad (or any new districts that may come in future through division of these districts) and North Bengal shall represent the State of Sikkim and districts of Darjeeling, Jalpaiguri, Coochbehar,


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North and South Dinajpur and Malda (or any new districts that may come in future through division of these districts)

III) The period of office of the Executive Committee shall not be for a period exceeding two years from the date of assumption of charge. If Convention is not held within three months of expiry of the term, the Executive Committee shall cease to be duly elected body of the Association.

IV) The Executive Committee shall elect the Office Bearers by simple majority of votes of all the seventeen members. The following shall constitute the Office Bearers:

- (i) The President
- (ii) The Vice President
- (iii) The Secretary
- (iv) The Assistant Secretary
- (v) The Assistant Secretary (South Bengal - posted at Bolpur)
- (vi) The Assistant Secretary (North Bengal - posted at Siliguri)
- (vii) The Treasurer

All the Office Bearers shall be responsible to the Executive Committee and in turn the Executive Committee shall be responsible to the general members.

VI) The Zonal Committee of the Association shall be constituted by the members belonging to the Zone and shall have the same tenure as the Executive Committee of the Association. The Zonal Committee shall comprise of (i) Zonal Secretary & (ii) Members. Zonal Secretary and Members shall be elected by the general members of the Zone. The Zonal Committee shall be formed with members including Zonal Secretary not less than 3 (three) and not more than 7 (seven) and the exact number shall be one member per ten general members or fraction thereof of the total member strength of that Zone. The Executive Committee shall have the right to create, merge and dissolve any zone(s) and to change the Number of Members of a Zone as per requirement of the organization, but with due consent of the members of the zones.

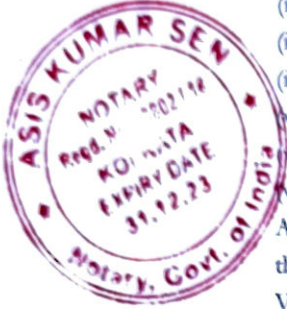
Clause 7 MEETINGS.

(A) Convention: The Convention is the highest body of the Unit and shall have its delegate session and an open session. The delegate session shall be attended by the delegates selected/ elected by the general members of the Unit and the outgoing and newly elected Executive Committee members while the open session will be attended by all general members. Only the delegates have the right to vote for/ against a motion. The selection/ election of the delegates shall be on zonal basis with one delegate for every five general members and an additional one for fraction thereof. The Convention of the Association shall be held every alternate year.

(B) Conference: In between two Conventions, there shall be a Conference within a period not exceeding fifteen months from the date of the last Convention. It shall


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have its delegate session and an open session. It shall be attended by the elected delegates and Executive Committee members. Only the delegates have the right to vote for/ against a motion. The selection/ election of the delegates shall be on zonal basis with one delegate for every five general members and an additional one for fraction thereof. Fraternal delegates (maximum of 5 per Zone) subject to prior intimation may also participate in the Conference, but shall have no voting right.

(C) Executive Committee Meeting: Meeting of the Executive Committee shall be held at least once in every month.

(D) Zonal Secretary's Meeting: A meeting with the Zonal Secretaries shall be held on quarterly basis.

(E) Extra Ordinary Meeting: Extra ordinary meeting of both general members and the Executive Committee may be convened at any time depending upon the nature and urgency of the situation.

The Secretary of the Unit shall normally convene such meetings of the general members and in case the Secretary fails to convene such meeting within the stipulated period, the President shall convene such meetings.

Clause 8 QUORUMS.

In the Convention/ Conference, presence of 100 (one hundred) delegates shall constitute the quorum.

In the Zonal Secretary's Meeting, presence of more than 50% Zonal Secretary shall constitute quorum.

In the meeting of the Executive Committee, presence of 9 (nine) members shall constitute its quorum.

Clause 9 POWERS AND FUNCTIONS OF DIFFERENT ORGANS.

A. Powers and functions of the Convention:

- i) To review the activities and performance of the Executive Committee;
- ii) To examine the Secretary's Report including the financial statement duly audited by Chartered Accountant and the minutes and resolutions of the Executive Committee;
- iii) To effect hand over of charges from the outgoing Executive Committee to the new Executive Committee;
- iv) To approve amendments/ suspension/ deletion of any clause/ provision of the Bye Laws of the Unit. For such approval, simple majority of the delegates attending the Convention, as the case may be, is necessary;
- v) To ratify co-option of any member of the Executive Committee and to deal with exigencies, if not provided in the Bye Laws;
- vi) To pass resolutions for the general welfare of the members;

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vii) To frame any action plan and programme for the betterment of members as well as organization;

viii) To resort to any other activities which the Convention deems fit;

B. Powers and functions of the Conference:

The Conference shall enjoy all powers of Convention except para 9A(iii) above.

C. Powers and functions of the Executive Committee:

The Executive Committee is the real organ to carry out the duties and responsibilities which may be entrusted upon by the general members. The Executive Committee is responsible for translating the desire of the general members into action. The Executive Committee shall have the following powers/ functions:

- (i) To elect the office bearers of the Association;
- (ii) To allocate functions to Executive Committee members;
- (iii) To strike out ways and means for implementation of the programme of the Association/ the Unit as set out by the Association/ Convention/ Conference;
- (iv) To select member(s) for representation to the (All India) Association/ Local Organisations and for other outstation activities;

(v) To fill up vacancies of the Executive Committee that may cause due to the following reasons:

- a) Resignation of the member(s)/ office bearer(s);
- b) Cessation of membership;
- c) Transfer to Commissionerates/ Directorates beyond the jurisdiction of the Association;
- d) Non-attendance in five consecutive meetings of the Executive Committee;
- e) Any act/ commission repugnant to the Constitution/ Bye Laws and
- f) Insanity, death or any other reason.

The vacancies may be filled up by co-option from the general members by passing a resolution to that effect to be supported by 2/3rd Majority of members of the Executive Committee. The co-opted member(s) shall remain in the Executive Committee for the remaining term of the Executive Committee and such co-option shall have to be ratified in the next Convention/ Conference. He will be the regular member but he will not have any voting right and will not be an Office bearer.

(vi) To create zones and specify the powers and functions of the Zonal Committee(s);

(vii) To issue publication/ bulletin etc. on behalf of the Executive Committee.

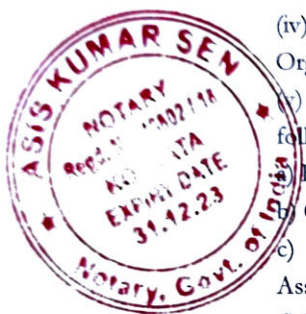
(viii) Any other action as deem fit, which shall be subsequently ratified by the Convention/ Conference.

D. Powers and functions of the Zonal Committee:

(i) To take up all issues limited to the zone with the respective authorities except policy matters;

(ii) To implement policies/ directions given by the Executive Committee.

E. Powers and functions of the Office Bearers:



1. President:

- a) The President is the supervisory head of the Executive Committee.
- b) He shall be the interpreter of the provisions of the Constitution/ Bye Laws and his directives shall be mandatory so far as the functions of the Office Bearers of the Executive Committee are concerned. In case the mandate of the President appears to be contradictory with and/ or repugnant to the provisions of the Constitution/ Bye Laws, his mandate can be overruled by the 2/3rd majority of the members in the Executive Committee meeting.
- c) He shall preside over all the meetings of the Association.
- d) He may convene any meeting in case the Secretary fails to do so.
- e) He shall have the right of casting vote in cases where the voting in any matter results in a tie.
- f) He shall call meeting of all newly elected executive committee members to elect office bearers among them before the Convention.

2. Vice-President:

He shall perform all the functions of the President in his absence but shall not enjoy the powers attached to the President.

3. Secretary:

- a) All the activities of the Association shall be spearheaded by the Secretary.
- b) He shall represent the Association in all businesses of the Association as decided by the Executive Committee.
- c) He shall make correspondences with various agencies/ authorities/ other organizations etc. on behalf of the Association.
- d) He shall negotiate with other organizations as per decision taken in the Executive Committee.
- e) He shall intimate initiation of any agitational programme, if required, with the approval of the Executive Committee.
- f) He may move any motion/ proposal, in consultation with the Executive Committee, in the Convention/ Conference, which he may deem fit for the betterment of the organization and welfare of the members.
- g) He shall maintain up-to-date records of all the proceedings of the meeting of the Executive Committee and maintain records/ registers etc.
- h) He shall convene meeting of the Executive Committee, Convention, Conference, Zonal Secretary's Meeting and any other meeting decided by the Executive Committee.
- i) He shall act to translate the decisions of the Executive Committee into action.

4. Assistant Secretary:

The Assistant Secretary shall perform all the functions of the Secretary in his absence but shall not enjoy the powers attached to the Secretary.




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5. Assistant Secretaries (North & South Bengal):

(a) Any of the Assistant Secretaries shall perform all the functions of the Secretary in absence of Secretary/ Assistant Secretary.

(b) He shall take up any matter pertaining to the region with the concerned authorities on behalf

of the Executive Committee and take appropriate steps in line with the decisions taken by the EC.

6. Treasurer:

(i) He will maintain the accounts of the association and shall assist the Secretary/ submit the annual financial report of the association before the Convention/ Conference.

(ii) He will perform his duties as per provisions and directions of Clause 10.

Clause 10 MANAGEMENT OF THE FUND AND THE POWER OF THE TREASURER.

A) All money collected in the name of the Association/ Unit shall be fully accounted for in the books and accounts maintained by the Executive Committee. All money collected by the Association shall be kept with a scheduled Bank to be decided by the Executive Committee and shall be operated jointly by any two of the 1) President, 2) Secretary and 3) Treasurer.

B) The Treasurer shall be competent to spend Rs. 10,000/- (Rupees ten thousand) at a time with the concurrence of the Secretary. Any expenditure beyond Rs. 10,000/- shall be incurred with the prior approval of the Executive Committee.

C) The Treasurer shall keep an imprest not exceeding Rs. 10,000/- (Rupees ten thousand) with him.

D) Expenses incurred by the Zonal Committees shall be reimbursed against bill/ voucher.

E) A quarterly statement of account shall be prepared by the Treasurer and place the same in the meeting of the Executive Committee for approval.

F) Separate Account should be maintained for the additional subscription.

Clause 11 AUDITS OF ACCOUNTS.

The Books of Accounts showing all income and expenditure shall be examined and audited by an independent Auditor (Chartered Accountant) appointed by the Executive Committee. Accounting period of accounts shall be the calendar year.

Clause 12 PROCESS OF RELINQUISH.

The newly elected Executive Committee shall elect the office bearers and the Secretary of the outgoing Committee shall hand over the records and documents to the newly elected Committee at the Convention.


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Clause 13 POWER TO MAKE SUBSIDIARY RULES.

The Executive Committee shall be competent to make rules consistent with the Constitution/ Bye Laws of the Association/ Unit for smooth and efficient conduct of business. The rules and bye-laws so framed shall be placed before the August Body of the Convention/ Conference for ratification.

Clause 14 AMENDMENTS OF THE BYE LAWS.

The Convention and/ or the Conference shall have the right to amend any provision of the Bye Laws by simple majority of votes of the delegates present in the Convention/ Conference. Such amendment of the Bye Laws shall be made within the ambit of the guidelines stipulated in the Association Constitution and the CCS (RSA) Rules 1993.

Clause 15 DISSOLUTION.

- (i) The Unit shall get dissolved if by 3/4th majority of all members it is decided so.
- (ii) If no Convention is held within after expiry of 3 months from the due date (of Convention) as depicted in Clause 6III supra, then the Unit shall get dissolved.

Clause 16 REPEALS & SAVINGS.

The Constitution of the association as was in force before commencement of these Bye-laws shall stand repealed with immediate effect save and except provisions regarding formation of Executive Committee and Quorum as contained in Article 6 and Article 8 of that Constitution, which shall be repealed in course of election and formation of next 'Executive Committee'. Actions taken by the unit as per provisions of the constitution and executive decisions shall be treated as is done under these bye-laws.

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15 DEC 2020

L.T.I.(S) Signatures (S) of the
Executant attested by me on Identification

Am Sen
ASIS KUMAR SEN
City Civil Court
Kolkata

Reg. No.-13802/13 Govt. of India

IDENTIFIED BY ME

Amit Sen

ADVOCATE

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