

Federation of Associations of Central Tax Officers (FACTO)

CONSTITUTION

Preamble:

In the Nagpur Declaration, wherein The All India Central Excise Inspectors' Association (AICEIA) and the All India Association of Superintendents of Central Tax (AIASCT) declared the formation of a Federation consisting of these two Associations representing the Inspectors and Superintendents of CGST & Central Indirect Tax on the Fourth day of April, Two Thousand and Twenty-Six, at Nagpur.

The Presidents and Secretary Generals of both the Associations, in consultation with their respective Central Executive Committees, framed this constitution of the Federation.

The meeting of the both the association i.e. AICEIA and AIASCT held in Delhi on 10.06.2026 and the National Council formed in the said meeting and adopted the following Constitution for the Federation i.e. Federation of Associations of Central Tax Officers (FACTO), comprising of the AICEIA and AIASCT.

Articles:

In this constitution, unless the context otherwise requires:

1. **Definitions:**

- i) The name of the Federation shall be "**Federation of Associations of Central Tax Officers (FACTO)**" and shall be mentioned as the '**FACTO**' for brevity.
- ii) 'Constituent Associations' mean AICEIA and AIASCT.
- iii) 'National Council' means the governing body of the Federation.
- iv) 'Unit' means any Unit of the Federation comprising of members of the Constituent Associations working under one Commissionerate or more than one Commissionerate falling under a single cadre zone from among the cadre controlling zones under CBIC.

2. **OBJECTIVES:**

- To represent cadre-related matters common to both the Associations i.e. AICEIA & AIASCT and its cadres i.e.

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Inspectors and Superintendents of CGST & Central Indirect Tax.

- To promote coordination between constituent associations and create a common platform for discussing the issues affecting the cadre.
- To engage with authorities for service matters common to both the constituent associations.
- To promote peace, harmony and protect the cadre from exploitation.

3. **MEMBERSHIP:** All members of the Constituent Associations are automatically deemed to be the members of The Federation.

4. **FEDERATION NATIONAL COUNCIL:** The Federation shall have a **National Council**, which shall be the principal governing and coordinating body of the Federation.

- (i) The National Council shall be composed of a total of 10 members which includes Four ex-officio members (*two ex officio members* from each – Constituent Association), along with six other members (3 each from each of the constituent Association)
- (ii) The **President** and **Secretary General** of both the AICEIA and the AIASCT shall be the **ex-officio members** of the National Council.
- (iii) The Central Executive Committees (CEC) of the Constituent Associations shall each nominate **(3) three members** from the respective constituent association to the National Council.
- (iv) There shall be a President and Secretary General of the Federation.

(a) The offices of **President** and **Secretary General** of the Federation shall be held only by the **Ex-Officio members** nominated by **AICEIA** and **AIASCT**, as the case may be. Such nomination shall be made by the respective Constituent Association in accordance with its Constitution, rules, or established democratic process.

(b) Provided that at any given time, each constituent association shall only occupy either the post of the President or the post of the Secretary General or the vice versa.

(c) The Constituent Associations will interchange the post of President and Secretary General of the Federation on 1st day of each calendar year. For e.g., if AIASCT holds the post of the President of the Federation as on 31st December, AICEIA

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will hold the post of the Secretary General of the Federation then with effect from **1st January** of the succeeding year, **AICEIA** shall assume the office of **President** and **AIASCT** shall assume the office of **Secretary General** of the Federation on the same day.

- (d) In the event of a change in the Ex-Officio membership due to changes within the respective constituent Associations, the new Ex-Officio member from the constituent Association will take up the post vacated by the Ex-Officio member of the respective Constituent Association.
 - (v) The members of the National Council shall continue in office only so long as they enjoy the confidence of their respective constituent associations. The constituent associations may, at any time, replace their nominees to the Council by notifying the Council through their respective Secretary General, in consultation with the CEC of the respective constituent association.
 - (vi) Further, each 'Unit' shall have an Executive Council comprising of a President, a General Secretary and 02-members. The General Secretary & President, of the constituent associations shall be the Ex-Officio members of the Executive Council provided that the President and the General Secretary of the Executive Council shall not be from the same constituent Association.
5. **QUOROM** for the Federation's National Council shall be three National Council members from each constituent association, comprising at least one ex-officio member from each constituent association.

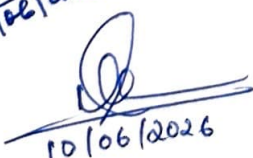
6. **POSTS IN THE FEDERATION** and their functions:

- a. **President:** The President shall preside over all meetings of The Federation and in the absence of the appointed President, the other Ex Officio member of the same constituent Association as of the incumbent President shall preside as the President of Federation.

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b. **Secretary General:**

- i. The Secretary General shall sign all correspondence and communications of the Federation with the approval of the National Council.
- ii. All correspondence will be issued only after circulation and consensus of the Council.

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- iii. Address for correspondence of The Federation will be the address of the Secretary General of The Federation.
- iv. Any decision of the Council shall be taken by the Secretary General with circulation through electronic media to all the members of the Council with an outer limit of 24 hours for response from the members of the Council.
- v. In the absence of the Secretary General, the other Ex Officio member of the same constituent Association as of the incumbent Secretary General will act as the Secretary General of the Federation.

Provided that any decision of the Council may be taken by circulation. The Secretary General, with the consent of the President, shall circulate the proposal to all members of the Council. Members shall be given a maximum period of twenty-four (24) hours to communicate their consent or objections. If no response is received from any member within the stipulated time, such non-response shall be deemed as consent. Accordingly, if no objections are received within the said period, the proposal shall be deemed to have been approved by the Council.

c. National Council Members:

- i. 10 posts of National Council Members with 2 Ex Officio Member and 3 Members each from the two constituent Associations
- ii. National Council Members shall provide inputs and co-ordinate with the President/Secretary General.

7. TENURE:

The non-ex officio nominated Office Bearers of the National Council shall continue in office until the date on which they cease to be members of their respective Constituent Associations or until their nomination is withdrawn by the Secretary General, in consultation with the President of the respective Constituent Associations, whichever is earlier.

The ex officio Office Bearers of the National Council shall continue in office until the date on which they relinquish their position as the President or the Secretary General, as the case may be, in their respective Constituent Associations.

8. Headquarters: The Headquarters will be the address of the Secretary General of the Federation.

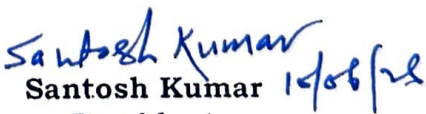
9. Periodicity for holding National Council Meetings: The National Council shall meet at convenient place, as and when required and at least once in a year.

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10. **Procedure for meeting any dignitaries as a delegation:** The Official delegation of The Federation shall consist of the Council Members. At least one Ex Officio member from each Constituent Association shall be part of the delegation. In case where none of the Ex Officio members are available, they may authorize any other member of the council from their respective Constituent Association in writing or e mail to be part of the delegation.
11. **Funds:**
- The expenses of the National Council Members for attending to the functions of The Federation shall be borne by the respective constituent Associations.
 - In case of hosting of meetings of The Federation or its National Council, the expenses shall be borne by the constituent Associations equally.
 - The expenses of the Executive Council of any unit for attending to the functions of The Federation shall be borne by the respective units of the constituent Associations.
12. **Safeguard Clause:**
- All decisions of the Federation shall be taken by consensus by the National Council.
 - Equal weightage shall be given to each constituent associations.
 - Deadlock, if any, shall be resolved through a meeting of the National Council.
13. **Common Seal:** The Federation shall have a common seal, custody of which shall be with the Secretary General of the Federation.
14. **Amendments or dissolution:** Any decision on amendments to this Constitution or the dissolution of the Federation shall be taken by the National Council by a consensus.

All India Central Excise Inspectors' Association (AICEIA)	All India Association of Superintendents of Central Tax (AIASCT)
 10/06/2026 Anandhu Nanoo Udayanan Secretary General  10/06/2026 Santosh Kumar President	 10/06/2026 Rabish Chandra Secretary General  10/06/26 Santosh Kumar President

Federation of Associations of Central Tax Officers (FACTO)

Sl. No.	Post	Name	Constituent
1	President		
2	Secretary General		
3	National Council Member (Ex Officio)		
4	National Council Member (Ex Officio)		
5	National Council Member		
6	National Council Member		
7	National Council Member		
8	National Council Member		
9	National Council Member		
10	National Council Member		

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