

MEMORANDUM OF ASSOCIATION

CONSTITUTION / BYE-LAWS

of

All India Customs, CGST and Directorates Chief Accounts Officers' Association

[Group A General Central Service (Ministerial)]

PREAMBLE

WHEREAS it is expedient to adopt the written Constitution of the "**All India Customs, CGST and Directorates Chief Accounts Officers' Association**" (hereinafter called as the Association) to suit the present requirements of the Central Tax born Chief Accounts Officers in **Central Board of Indirect Taxes and Customs** in the matter of Subscription, Donation, Constitution of the Executive Committee, framing of the Rules and Bye-Laws etc. hereby adopt this Constitution in accordance with the Central Civil Services (Recognition of Service Association) Rules, 1993 in the General Meeting of the Association held at New Delhi on 9th day of April, 2023.

1. NAME, JURISDICTION AND COMMENCEMENT

This Constitution shall be titled as the Constitution of "**All India Customs, CGST and Directorates Chief Accounts Officers' Association**", [**Group A General Central Service (Ministerial)**]

This Constitution shall extend to the whole of India.

The headquarters of the Association shall be at a place where the Secretary General is posted.

2. AIMS AND OBJECTIVES

- (i) To render efficient service to the Nation.
- (ii) To promote and safeguard the interest, rights and privileges of the members of the Association.
- (iii) Association shall represent, promote and safeguard the interest, rights and privileges of all the members of the Association whether posted in the CGST, Customs and Directorates or any other organization on loan / deputation basis.
- (iv) To foster and promote the spirit of mutual goodwill and respect among the members of the Association as well as those among the members borne on the different cadres of the services and attempt at rooting out the factors germane to the growth of the spirit of dissatisfaction among the members, inefficiency and individual delinquency, encouraging all the time just and honorable relation between the members of the Association and the Authorities.
- (v) To ventilate and secure redresses of the grievances of the members and the settlement of the differences and disputes by constitutional, democratic and peaceful means.
- (vi) To present the Government the cause of the members unprejudiced by racial, communal or regional consideration.
- (vii) Generally, to do all such other acts as are incidental or conducive to the attainment of the above objectives.
- (viii) Issue involving interests of any individual member shall not be the subject of victimization of any office bearers of the Association and Associate Units as a result of his holding such office.


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- (ix) Any other object, which the Chief Executive Committee shall consider expedient for the common good of the Members of the Association.

3. MEMBERSHIP

All the **Chief Accounts Officer** of *Central Goods and Service Taxes, Customs and Directorates* under the jurisdiction of "**Central Board of Indirect Taxes and Customs**" are eligible for membership of the Association and shall be guided by the Central Civil Service (Recognition of Service Association) Rules, 1993.

4. SUBSCRIPTION

- (i) Finance of the Association shall consist of the subscription and/or donations from the Associate Units.
- (ii) Subscriptions of each Associate Unit shall be Rs.1200/- per member per year.
- (iii) Member can directly send the subscription to the Chief Executive Committee's Bank Account through his/her Pay Rolls where there is no bank account of the respective Associate unit.
- (iv) Association may collect donation from each member subject to the exigencies of finance.
- (v) The subscription at the rate decided by the respective Associate Units shall be collected through Pay Rolls as per provision of C.C.S (RSA) Rules, 1993.

5. CESSATION OF MEMBERSHIP

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

- (i) If he resigns from the Primary Membership of the Association.
- (ii) If he resigns / retires from Service.
- (iii) If he is removed / dismiss from Service.
- (iv) If his membership is suspended by the Associate Units by taking a resolution to that effect.

6. ORGANS OF THE ASSOCIATION

The Association shall have the following organs :-

- (i) The Chief Executive Committee – The Chief Executive Committee shall be constituted by The President, The Secretary General, 5 Vice President & 5 Joint Secretaries.
All the Chief Executive Committee members shall be the ex-officio Executive Committee members of their respective Associate Units.
- (ii) The Associate Executive Committee – The Associate Executive Committee shall be constituted by The President, The Secretary General, Vice Presidents, and Joint Secretaries, President and Secretary of each Associate Unit and one nominated member of each Associate Unit.
- (iii) The Regional Executive Committee – There shall be 5 Regional Executive Committee each constituted by one Regional President and Regional Secretary. The General Secretaries and Presidents of the Associate Units of the Region shall be the members of the Regional Committee. The President, the Secretary General of the Association shall be the ex officio Members of all the 5 Regional Committees. The jurisdiction of each Regional Committee shall be notified under Article 17.


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One of the Vice President of the respective Region shall be the President of the Regional Executive Committee and one of the Joint Secretaries of the respective Region shall be nominated by the Secretary General as the Regional Secretary of the respective Regional Executive Committee.

- (iv) The General Body – The General Body shall be constituted by the Associate Executive Committee & the delegates nominated by the Associate Units where number of delegates shall reflect the number of Commissionerates the Associate Units represent.
- (v) The Associate Unit – The Associate Unit shall be named as a unit of the Association as per their respective Constitution which shall be in conformity with Constitution of the Association. The Units shall be treated as independent association up to the level of Principal Chief Commissioner of the respective Zone.

7. MEETING

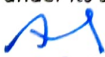
- (i) The Chief Executive Committee shall meet in every 6 months.
- (ii) The Associate Executive Committee shall meet at least once in a year.
- (iii) The Regional Executive Committee shall meet as and when required by the Unit representing the Region in consultation with Secretary General.
- (iv) The Associate Committee shall have the right to call any extra-ordinary meeting depending upon the exigencies.
- (v) The General Body shall meet at least once in 24 months. The General Body shall have the power to appoint the Election Committee consisting of three (3) members to conduct the Election.
- (vi) Requisition Meeting – An emergency requisition meeting can be called by two-third members of the Associate Executive Committee in writing and the Secretary General / President shall within three months call for such meeting. Otherwise, any two Office Bearers of the Association shall convene such meeting.

8. TENURE OF THE ORGAN OF THE ASSOCIATION

- (i) The term of the Chief Executive Committee shall be from one General Body Meeting to next General Body Meeting and shall not exceed 24 months.
- (ii) The Associate Executive Committee shall cease to function on completion of the tenure of 24 months of the Regional Executive Committee.
- (iii) The Regional Executive Committee shall cease to function on completion of the tenure of 24 months of the Associate Committee.

9. ELECTION

- (i) Election to the Chief Executive Committee shall be held in the General Body Meeting.
- (ii) The voting right to each Associate Unit shall be equal to the number of Commissionerates the Associate Unit represents.
- (iii) Each Associate unit shall have the right to cast the votes by the unit General Secretary or a person nominated by the unit.
- (iv) All the Associated Units shall hold election once in 24 months. If elections are not held within three months of expiry of the term, the office bearer would cease to be duly elected representative of the Associated Executive Committee and the Association shall the right to hold election of the Associate Unit under its supervision.


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- (v) In the election of each Associate unit, the Association if required shall Nominate Observer / Observers for smooth and fair functioning of election.
- (vi) Observer / Observers so appointed shall yet the certificate issued by the Election Officer(s) of the Associate Unit and submits the same of the Association.
- (vii) All Associated Units shall intimate the date / schedule of election to the Association at least 25 days in advance.

10. MODES AND MANNER OF ELECTION

- (I) Every nomination field for the post of President, Secretary General, Vice-Presidents and Joint Secretaries shall have to be sponsored by their respective Associate Units.
- (II) In the General Body there shall be election of the President and Secretary General by the direct voting through secret ballot.
- (III) The Vice-Presidents and Joint Secretaries shall be elected from the respective regions on the basis of the voting rights as given at Article 9 (ii) by the Associate Units of the said Region. Each Associate unit shall be entitled to sponsor only one office bearer for the Election.
- (IV) In the election of the Associate Unit the manner of conducting election shall be determined by the Associate Unit and shall intimate to the Association at least 25 days in advance.

11. FUNCTIONS OF THE OFFICE BEARERS

A) THE PRESIDENT

- (i) The Present shall preside over all the meetings of the Association.
- (ii) He shall conduct the business of the Association in accordance with the Constitution.
- (iii) In any constitutional exigencies, his ruling shall be final.
- (iv) He shall have the right to cast deciding vote.

B) THE SECRETARY GENERAL

- Subject to the direction and control of the President, the Secretary General shall be the Chief Executive of the Association and shall
- (i) Spear-head all the activities of the Association;
 - (ii) Convene all meetings of the Association;
 - (iii) Incur necessary expenses in connection with the work of the Association;
 - (iv) Maintain records and accounts of the Association and shall submit the annual records of the accounts once in every year in the Associate Executive Committee Meeting.
 - (v) Take spot decisions on emergent matter in the general interest of the Association subject to post-facto approval of such decisions by the Chief Executive Committee / Associate Executive Committee;
 - (vi) Secretary General shall have the power to appoint one Office Secretary and one Treasurer as per his/her convenience. The Office Secretary and the Treasurer shall have no right to make correspondence on behalf of the Association in any matter;
 - (vii) Secretary General shall have the power to appoint any committee by issuing notification to facilitate the smooth functioning of the Association;
 - (viii) Secretary General shall communicate to all the Office Bearers and the Associate Units the decisions / minutes of the meeting as well as all activities at least once in three months.


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C) VICE-PRESIDENT

- (i) The Vice President shall perform the function of the President in his absence;
- (ii) One of the Vice President elected to the Region shall be the President of the Regional Executive Committee and shall preside over the Regional Executive Committee meetings.

D) JOINT SECRETARIES

- (i) The Joint Secretaries shall perform any work in the interest of the Association as and when entrusted to them by the Secretary General;
- (ii) One of the Joint Secretaries elected for the Region shall be the Secretary of the Regional Executive Committee and perform the duties as the Secretary in such meetings.

12. FUNCTIONS OF DIFFERENT ORGANS OF THE ASSOCIATION

(A) Chief Executive Committee shall have the function : -

- (i) To assist the Secretary General in his day to day work;
- (ii) To take any decision in the interest of the cadre subject to ratification by the Associate Executive Committee;
- (iii) To deal with any organizational problems faced by any Associate Units;
- (iv) To pass the annual account submitted by the Secretary General.

(B) Associate Executive Committee shall have the functions : -

- (i) To pass any resolution by simple majority of votes in the interest of the Association / Associate Units;
- (ii) To ratify any decision taken by the Chief Executive Committee;
- (iii) To pass the accounts passed by the Chief Executive Committee;
- (iv) To determine the eligibility and continuity of any Associate Unit.

(C) Regional Executive Committee shall have the function : -

- (i) To pass any resolution by simple majority of votes in the interest of the Region;
- (ii) To take up matters and grievances in respect of the concerned region with appropriate authorities and in consultation with the President and the Secretary General from time to time.

(D) General Body shall have the function : -

- (i) To take any decision in the interest of the Association;
- (ii) To ratify the decision of Associate Executive Committee;
- (iii) To conduct Election;

13. FUNDS

The Fund of the Association shall be deposited in the Savings Bank Account in any Nationalized / Scheduled Bank and to be operated by the Secretary General and the Treasurer. An Auditor appointed by the Chief Executive Committee shall audit the accounts of the Association annually and the same shall be presented at the end of every year in the Associate Executive Committee Meeting.

The Fund will provide for all expenses made by the President, Secretary General, Office Secretary and the Treasurer which has been spent by them during the course of the work of the Association. The expenses incurred by Vice-Presidents and Joint Secretaries, shall be borne by the respective Associate Unit.

14. AUDIT OF ACCOUNTS


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The Books of Accounts shall be examined and audited by an Auditor appointed by the Chief Executive Committee. The Accounting period of Accounts shall be the financial year i.e. 1st April to 31st March.

15. QUORUM

- (i) The quorum of the Chief Executive Committee shall be 6 (Six).
- (ii) The quorum of the Associate Executive Committee shall be 1/3 rd of the strength.
- (iii) The quorum of the Regional Executive Committee shall be 60% of the strength.
- (iv) The quorum of the requisition meeting shall be 2/3 rd of the total strength of the Associate Units.
- (v) The quorum of the General Body Meeting shall be 2/3 rd of the Associate Executive Committee members and nominated delegates.

16. CO-OPTION

In case any vacancy arises in the posts of the President, Secretary General on account of death, resignation or for any cause, the Chief Executive Committee shall appoint through co-option amongst the office bearers to take over the charge of such post. Such appointment shall be ratified by the Associate Executive Committee. For other posts, the same shall be co-opted by the concerned Regional Executive Committee.

17. REGION OF THE ASSOCIATION:

Northern Region comprises state of Delhi, Himachal Pradesh, Punjab, Haryana, Jammu Kashmir & Laddakh and Chandigarh U.T.

Southern Region comprises state of Kerala, Tamilnadu, Pondicherry, Karnataka, Andhra Pradesh, Telengana and Lakhadeep U.T.

Central Region comprises state of Madhya Pradesh, Chattishgarh, Uttar Pradesh, Uttaranchal, Jharkhand and Bihar.

Eastern Region comprises state of West Bengal, Orissa, Sikkim, Assam, Arunachal Pradesh, Nagaland, Manipur, Mizoram, Megalaya, Tripura and Andaman & Nicobar Island U.T.

Western Region comprises state of Gujrat, Maharashtra, Goa and Rajasthan.

18. AMENDMENT OF CONSTITUTION

The Associate Executive Committees shall have the right to amend the Constitution by caste of vote if required and frame any bye-laws for the better conduct of the business of the Association within the provisions of the Constitution and within the ambit of guidelines stipulated in the C.C.S (RSA) Rules, 1993.

19. DISSOLUTION

The Association may be dissolved by a resolution adopted by two-third majority of the members present in the General Body Meeting.


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