



## **The Indian Officers' Association**

**(Regn. No. 2/ 1909-1910)**

No. 69, Thiru Vi. Ka. High Road, Royapettah, Chennai – 600 014

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### **MINUTES OF THE GENERAL BODY MEETING HELD ON 26.01.2020, SUNDAY AT 10.30 AM IN THIRUVALLUVAR ARANGAM, CENTENARY BUILDING,IOA,CHENNAI.**

The General Body Meeting of the Indian Officers' Association was held on 26.01.2020 at 10.30 am in Thiruvalluvar Auditorium of Centenary Building, IOA, Chennai. Totally 413 Life Members including all the Office Bearers sans one were pleased to participate in the pivotal meeting.

Thiru. R. Karpoorasundrapandian IAS (Retd), General Secretary of our prestigious Association welcomed the august gathering. He started delivering his welcome address in a dignified manner. In the opening remarks, he asserted that in the past 100 days we have achieved many things and effectively addressed the JPS Building vacancy position and the recovery of arrears of rent from the tenants. About half a dozen members raised their voice vociferously objecting to referring to our Association as **இந்திய உயர் அலுவலர்கள் சங்கம்** " in Tamil. They also opposed firmly the General Body Meeting convened after giving due notice on the wrong notion and misconception that it was an Extraordinary General Body Meeting convened based on the representation submitted by 57 Life Members of our Association. The President of our Association had to intervene and calm down the objectors.

The General Secretary having courageously warded off the interruption resumed his welcome address in English and having aptly referred to clause 18(i) and 18 (ii) of our Bye-Laws, succinctly clarified to the appreciation of majority of our Life Members that it was not a Special or Extraordinary General Body Meeting as contemplated under section 28 of the Tamil Nadu Societies Registration Act,1975 but it was only an ordinary General Body Meeting that had been convened by us to discuss as many as 31 subjects in the lengthy agenda.

The same set of Life Members tried to mislead the members that the subjects in the agenda were brought in without the approval of the Executive Committee. The General Secretary delineated the position of law adumbrated in the Act and Bye-Laws and asserted that it was not mandatory that all the subjects in the agenda brought in the General Body should have received prior approval of the Executive Committee. He further came out with the unassailable factual position that all the subjects in the agenda were read, discussed and approved in the Executive Committee Meeting that was held the previous day. He also brought to the notice of the distinguished gathering that in the very same Executive Committee Meeting resolutions were passed withdrawing Agenda Nos.19 and 25 in view of the order of interim injunction granted by the competent court and also withdrawing Agenda Nos.23 and 27 as necessary resolutions on those subjects were passed in the same meeting.

The General Secretary made a fervent appeal to all Life Members to discuss the subjects in a dignified manner without unnecessarily raising their voice. He concluded his speech requesting the well-informed members to **maintain the**

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**dignity and decorum of the Association** and avail the opportunity to articulate their views to take a considered decision.

Hon'ble Justice M Jeyapaul, President of our Association, at the outset in his presidential address profusely thanked all the Life Members who had gathered in large numbers to grace the occasion. He informed the gathering that in the past four months we could make only some cosmetic changes. The reason being we had to concentrate on collection of rental arrears and letting out the large vacant premises. He reminded that major developmental activities always involve financial implication. Therefore we had to assess the total income and expenditure of our Association per year.

He brought to the notice of the members that our income from all sources was only Rupees Three Crores per year, whereas our whopping expenditure was Rupees Two Crores and Sixty Lakhs per year. Out of which we pay Rupees Seventy Five lakhs towards Income Tax per year. For the past three Financial years we have so far paid Rs. 2,25,00,000/- towards Income Tax. At the maximum we may save a sum of Rupees Forty Lakhs per year. Of course, we have fixed deposit of Rupees Five crores in Bank.

He recalled that Income Tax case and Swarupa Constructions case before the High Court, in fact, tormented us, rather threatened us with huge financial liability. Fortunately, Swarupa Constructions case has been completely neutralised in view of the final orders passed by the High Court setting aside the award passed by the Arbitration Tribunal against us. In fact when the President brought to the notice of the members of Our Association that we have won Swarupa Constructions case pending before the High Court as per the Order dated 21.01.2020, a life member from judicial fraternity chorused by a couple of senior life members seriously objected saying that only the exparte order passed against us was set aside and the matter is still pending before the High Court for final disposal without proper verification of the fact that our challenge to the controversial award passed by the Arbitration Tribunal was thoroughly accepted and as a consequence the disputed award was completely set aside and our appeal in the form of petition in O.P.16 of 2015 was allowed.

He also described graphically the sincere follow up action undertaken by the present office bearers. Thiru. R.S Shrinivasan, Joint Secretary and Thiru D.Krishnamurthy, Executive Committee Member in the pending court case of Swarupa Constructions, the last minute suggestion for negotiation emanated from Swarupa Constructions, our invitation for negotiation without any loss of time, our forthright dialogue with the Managing Director of Swarupa Constructions a day earlier to final arguments on the side of Swarupa and the success of our strategy to finish off the case at the appointed day. The case was finally heard on the next day and orders reserved.

The President also highlighted the invitation for negotiation with the management of Modfurn and Jayabharatham Furnitures, participation of their Vice President in the dialogue, his feigned ignorance of huge pendency of arrears of rent, the consequent court proceeding for recovery of arrears of rent and his lack of locus to negotiate with us. He also assured the life members that all the vacant portions in JPS Building including the large area of 15,000 Sq feet vacated by Modfurn would be let out shortly. He bluntly pinpointed that our Association has committed colossal, rather astronomical blunder in withdrawing our registration of our association as a charitable one U/s 12AA of the Income Tax Act.

Firstly, he pointed out that we, public servants, retired and serving form a distinct class. It is not necessary that charitable institutions should always cater to the needs of the entire public at large. As long as a charitable institution meets primarily the needs of a class or section of the public, it can very well be inferred that charity is done to the public. He declared that, therefore, all the multifarious activities of our Association would fall squarely under charitable category of activities.

Secondly, he clarified that unless our Association which has been formed on the principle of mutuality is tainted by commerciality, the exemption granted to us U/s 12AA is not at all hit. He reminded us that we have been dragged to the High Court by the Income Tax Department on a wrong inference that we are engaged in business. Construction of Centenary Building with the accrued savings and the loan mobilized by the Association for that purpose cannot be considered as commercial venture. We just receive passive rental income and render services to our member. Therefore, it can never be construed as a business activity.

Thirdly, he dealt with the factual situation that we do not share the profit. There is a bar under the Tamil Nadu Societies Registration Act, 1975 as well. Distributing gift articles to our members, providing accommodation and food to our members at concessional rate, extending medical facilities and running a hostel for students would never amount to sharing of profit.

Fourthly, he clarified that S.115 TD, S.115 TE and S.115 TF inserted into Income Tax Act by way of amendment w.e.f 1st June 2016 would apply only to cases where the assessee loses its status namely eligibility criteria for registration or there is a merger of a charitable institution with another institution or there is dissolution of the charitable institution. He informed the members that none of these contingencies had arisen in our institution and hence the surrender was suicidal.

Fifthly, he shared his confidence that the wrong inference made by the Income Tax Department can be set right by the intervention of Court of Law.

For all these reasons he expressed his strong view that our Association shall initiate steps to regain our status as charitable Institution and revive registration U/S 12AA of the Income Tax Act to avoid payment of huge Income Tax every year.

Finally, he appealed to the members to enter into a fruitful discussion of the subjects in the agenda in a serene atmosphere. He cautioned that vociferous voice giving vent to our emotions will definitely lead us to wrong decision-making. He left the subjects to the wisdom of the General Body to take a final call. He thanked one and all for patiently lending their ears.

Then the President took the subjects in the agenda one by one and the following resolutions and special resolutions were passed.

**AGENDA NO.1**

Resolved to Confirm the Minutes of the previous Annual General Body Meeting held on 2nd October, 2019 except agenda item 1(iii) relating to appointment of Statutory Auditors for the year 2019-20.

**AGENDA NO.2**

Resolved to rescind the earlier decision of Annual General Body Meeting held on 02.10.2019 relating to appointment of Statutory Auditors for the year 2019-20 and to ratify the action of the Executive Committee in having terminated the services of M/s. Viswanathan and Malathi, Statutory Auditors for the year 2019-20. Further resolved to accept the recommendations of the Executive Committee and appoint M/s. G.V.N.Shankar as Statutory Auditors of IOA for the year 2019-20 and fix their

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remuneration at Rs.1,00,000/- for auditing the accounts of IOA for the financial year 2019-20 and Rs.30,000/- for Tax Audit excluding GST

**AGENDA NO.3**

Resolved to provide Free Medical Master Check-up for the Life Members who crossed 60 years of age once in two years at a cost not exceeding Rs.1,500/- in IOA approved hospitals/laboratories.

**AGENDA NO.4**

Resolved to provide A/C room accommodation and food free of cost at IOA for Life Members above 80 years of age and to one attendant accompanying them for 3 days in a month.

**AGENDA NO.5**

Resolved to honour the Life Members who have attained the age of 75 years during the meetings by presenting a memento at a cost not exceeding Rs.1,000/-

**AGENDA NO.6**

Resolved to honour the Life Members who have written and published any book once in their lifetime during the meeting by presenting a memento at a cost not exceeding Rs.1,000/-

**AGENDA NO.7**

Resolved to provide Gift articles bi-annually at a cost not exceeding Rs.1,500/- and restrict the quantum of Gift articles to 1500 and distribute the same to the Life Members during the Annual General Body Meeting and the balance shall be subsequently distributed on the principle of 'First come First served'.

**AGENDA NO.8**

Resolved that the Life Members shall mandatorily submit 'SELF LIFE CERTIFICATE' to keep alive their Life Membership in Indian Officers' Association once in 3 years from the year 2020 and that the first 'SELF LIFE CERTIFICATE' for the current term shall be sent by the Life Members to the General Secretary on or before 30.06.2020.

**AGENDA NO.9**

Resolved to remove the names of Life Members who died or not found or not traceable in the given address as per the IOA records of membership periodically on 31<sup>st</sup> December of the year provided their membership is restored in the event of a request for revival of membership emanated from them.

**AGENDA NO.10**

Resolved not to fix a ceiling of 2750 as the total strength of Life Members of IOA and also not to fix a ceiling of 200 as number of Life Members permitted for each Government Department

**AGENDA NO.11**

Resolved not to prescribe fresh eligibility criteria for the admission of Life Members in the Indian Officers' Association but it is decided that the eligibility criteria fixed in our Bye-Law shall be strictly followed.

**AGENDA NO.12**

Resolved to update and prepare Common Directory of Life Members of IOA once in two years that is in the election year with the Photograph of Life Members.

**AGENDA NO.13**

Resolved not to conduct Regional Seminars/Meetings at Trichy, Madurai, Tirunelveli, Salem and Coimbatore

**AGENDA NO.14**

Resolved not to conduct simultaneous IOA Election in Chennai and at five other regional centers viz. Trichy, Madurai, Tirunelveli, Salem and Coimbatore on the same day.

**AGENDA NO.15**

Resolved not to ban the formation of Teams/ Groups of any kind amongst the Life Members for the purpose of contesting in the IOA Election as a representative of such team

**AGENDA NO.16**

Resolved not to rescind the earlier decision withdrawing travelling allowance etc in second limb of Agenda 1(vii) under the caption "Traveling Allowance" of the 111<sup>th</sup> Annual General Body Meeting dated 02.10.2018.

**AGENDA NO.17**

The General Body unanimously resolved and passed this special resolution to amend Clause 18(ii) of the Bye-law in accordance with the provisions of the Tamil Nadu Societies Registration Rules, 1978 by modifying the notice period from the existing 15 days to 21 days for convening the Annual General Meeting.

**AGENDA NO.18**

The General Body unanimously resolved and passed this special resolution to amend the Bye-Laws and delete clause 13(ii) which provides for publishing the list of Life members who have ceased to be members under clause 13(i) in the office notice board on or before 30<sup>th</sup> December every year as clause 13(i), which was the main clause had already been deleted in the Annual General Body Meeting held on 02.10.2014.

**AGENDA NO.19**

Withdrawn as ordered by the First Assistant Judge, City Civil Court, Chennai in I.A.No.2/2020 in O.S.No.555/2020 dated 24.1.2020.

**AGENDA NO.20**

Resolved to sanction a sum of Rs. 10 Lakhs for providing a lounge for Life members visiting IOA premises at the rear side portion occupied earlier by Indian Bank in Justice Pratap Singh Maligai.

**AGENDA NO.21**

Resolved to increase the rent for IOA auditorium and guest rooms let out to guests and Non members by 25% in order to upgrade the existing facilities.

**AGENDA No.22**

Resolved to make it compulsory to prepare and approve the Budget for IOA for every financial year on or before 31<sup>st</sup> March by the Executive Committee of I.O.A from the year 2020-21 and place it before the Annual General Meeting.

**AGENDA NO.23**

Withdrawn as an appropriate resolution has been passed in the Executive Committee Meeting held on 25.01.2020, constituting necessary Sub-Committees.

**AGENDA NO.24**

Resolved to constitute a Committee of Experts to suggest the staff strength of IOA for Office, Guest Room, Canteen and House Keeping etc and their scales of pay and other benefits.

**AGENDA NO.25**

Withdrawn as per the orders of the First Assistant Judge, City Civil Court, Chennai in I.A.No.2/2020 in O.S.No.555/2020 dated 24.1.2020.

**AGENDA NO.26**

Resolved to record the position note on the Police complaint given on 31.12.20 19 about the theft of Executive Committee Minutes Book relating to the period 2015-2017 and request the General Secretary to proceed further and inform the developments in the next Annual General Body Meeting.

**AGENDA NO.27**

Withdrawn as a resolution was passed in the Executive Committee Meeting held on 25.01.2020 to drop further action in this subject in the interest of IOA

**AGENDA NO.28**

Resolved to record and adopt the orders of the District Registrar (Admin) Central Chennai passed in his Proceedings No.11397/D2/2016/ dated 11.09.2017 that the minutes of the meeting convened on 02.10.2016 could not be registered, since the same was not supported by the relevant portion of the bye-laws of the Society.

**AGENDA NO.29**

The General Body unanimously resolved not to recover the wasteful expenditure which caused wrongful loss of Rs. 2,10,201/- to the Indian Officers' Association by irregularly convening and conducting the Annual General Meeting on 02.10.20 16 from Thiru R. Paranjothi, LM No. 1539, the then General Secretary and Dr. M.A. Muthuveeraganapathy, LM No. 2171, the then Treasurer of Indian Officers' Association, who were responsible for this loss taking a lenient view.

**AGENDA NO.30**

Resolved to request the General Secretary to initiate civil and criminal actions against the persons responsible for the grave irregularities committed by them as pointed out in the Fact Finding Committee report and inform the result to the General Body in due course.

At the stage when the Table Agendas were taken up for discussion, a half a dozen Life Members raised objection on the ground, that there was no provision for discussing Table Agenda as in General Body Meeting. The General Secretary pointed out that clause 19(i) of our Bye-law empowers the President to allow any one of the Members to bring in any matter which is not in the Agenda with his special permission. Accordingly the President granted special permission to bring in the following Table Agendas.

**AGENDA NO.31**

Resolved not to approve the change of name of IOA in Tamil version as இந்திய உயர் அலுவலர்கள் சங்கம்.

**AGENDA NO.32**

Resolved to approve the procedure of Swearing-in-Ceremony of newly elected office bearers of IOA soon after the elections in future.

**AGENDA NO.33**

Resolved to discontinue the IOA News Magazine with immediate effect. Further resolved to release an Annual Magazine of IOA from the year 2020 onwards at a cost not exceeding Rs.2.50 lakhs.

**AGENDA NO.34**

The General Body unanimously resolved to advance the date of Annual General Body Meeting from 2<sup>nd</sup> October of the year to Second Sunday of March of that year and keep the same date viz. 2<sup>nd</sup> October for conduct of IOA election in order to file the Annual return to the Competent Authority on or before 30<sup>th</sup> September of every

year in compliance with the provision of The Tamil Nadu Societies Registration Act, 1975.

**AGENDA NO.35.**

This subject to revive the registration of IOA as charitable institution under section 12AA of Income Tax Act was deferred for detailed discussions with the experts and place it in the next General Body Meeting of Indian Officers' Association for taking a decision.

**Request to pass a Special Resolution:**

At the end of the meeting Thiru S.Subbiah, Life Member No.2427 and 9 others proposed to pass a Special Resolution to amend Clause 17(xi) of Part III of the Bye-Laws of Indian Officers' Association as detailed below:-

"The minutes of the Executive Committee and General Body meeting shall be recorded in the Minutes Book maintained for that purpose and shall be read and approved by all the members attended the meeting, on the same date of the meeting itself and signature of the President, who presided the meeting, must be affixed at the end of the meeting itself in presence of the member, who have attended the meeting"

The General Secretary and few Executive Committee Members objected to the proposed amendment as the same is not practicable and impossible to implement. The proviso to section 2(j) of the Tamil Nadu Societies Registration Act 1975 reads as follows:-

"Provided that, if all the members entitled to vote at any such meeting so agree, a resolution may be passed as a special resolution at a meeting of which a notice of not less than the period prescribed under this clause has been given".

As the members present in the General Body Meeting did not agree unanimously to this amendment no special resolution could be passed on this agenda and hence it was rejected.

The President thanked the gathering and concluded his address.

Thereafter Thiru Frank Stephen Louis, Vice President-I, delivered vote of thanks and invited all the participants for the lunch organised by our Association. The General Body Meeting was concluded with National Anthem.

Sd/- .....

10.02.2020

(Justice M.Jeyapaul)

President.

The Indian Officers' Association,  
Chennai.

*True - Copy.*

*General Secretary*

10.2.2020

GENERAL SECRETARY

