



இந்திய அலுவலர்கள் சங்கம்

THE INDIAN OFFICERS' ASSOCIATION

(Regn. No. 2/1909-1910)

69A, Thiru Vi.Ka.High Road, Royapettah, Chennai 600 014
Phone : 044 - 2811 1160 / 2811 4660

Date: 03.05.2016

NOTICE

Notice is hereby given that an Extra-ordinary General Body Meeting of the Association will be held at 11.00AM on Saturday, the 21st May, 2016 at the Auditorium Centenary Building, Indian Officers' Association, 69 Thiru Vi Ka High Road, Royapettah, Chennai 600 014, to consider the item mentioned in the Agenda as special business:

AGENDA

The Executive Committee held on 19.12.2015 unanimously resolved to seek withdrawal of Exemption granted under Section 12AA of the Income Tax Act, 1961 by amending the Bye-laws of Indian Officers' Association as follows:

To consider and if thought fit, with or without any modification to pass the following resolution as a special resolution.

"Resolved to amend the IOA Bye-laws Rule No.6 Object to restore to 2001 Status and cancel all insertions as done in 2001 and to shed concessions granted in 12AA of the Income Tax Act, 1961 and pay tax from 01.04.2016 onwards."

EXISTING	PROPOSED
<p align="center">PART - I Bye-Law 6 - Objects</p> <p>The objects of the Association are:</p> <p>(a) To equip the public servants with knowledge, skill and behavior required for managing the task of governance, to enhance the leadership, managerial and administrative capabilities of the executives in Government by organizing lectures, seminars, workshops, etc., including projects in collaboration with national and international organizations.</p> <p>(b) To undertake training, research and advisory services and dissemination and exchange of information relating to public administration and related subjects, with a view to contribute to fairness, economy, efficiency, effectiveness and productivity of the public servants so as to create a climate of peace, prosperity and progress for preservation of core values of democracy, development and dignity of individuals.</p>	<p align="center">PART - I Bye-Law 6 - Objects</p> <p>The objects of the Association are:</p> <p>(a) To provide a meeting place for officers of various Departments of Tamil Nadu Government and the Government of India and to promote a feeling of oneness among its members.</p> <p>(b) To establish and maintain a hostel for the children and dependents of the life members of the Association, who are pursuing academic and a professional education in any Educational Institution in the Metropolitan areas of Chennai recognized by Government of Tamil Nadu/ Universities subject to the provisions of the Hostel Rules.</p>

EXISTING	PROPOSED
(c) To establish, run, develop or improve any school, college or other educational institution or adopt, assist or help any existing educational institution without profit motive for the benefit of the public in India.	(c) To provide temporary accommodation for the members visiting the Metropolitan area of Chennai and transferred members with their families.
(d) To establish and maintain Hostel for those who are pursuing academic and/or professional courses in any educational institution in the Metropolitan areas of Chennai recognized by Government of Tamil Nadu and/or by Central Government.	(d) Subject to the provisions contained in these bye-laws to provide relief to deserving causes and in particular to the dependents of a deceased member of a disabled member who was in the service of Tamil Nadu State Government deserving relief. Provided that such relief shall not be more than a sum of Rs.1,00,000/- (Rupees One lakh only)
(e) To organize, start, run or assist any programme either by itself or by assisting or co-ordination with other educational institution for coaching, guidance and counselling, vocational training or training for preparation for any entrance or competitive test for recruitment for jobs including All India and State Service examination	(e) To conduct seminars, meetings and entertainments for the purpose of physical social and spiritual well being advancement of the members of the community.

EXISTING	PROPOSED
or for admission to professional or other educational institutions.	
(f) To establish, promote, set-up, run, maintain, assist, finance support and/or run schools and other institutions orphanages, widow homes, senior citizen homes or other establishment for relief and/or help to the poor, old and infirm people and/or destitutes.	(f) To make investments strictly in accordance with sub-section 1 to 4 of S.24 of the Tamil Nadu Societies Registration Act.
(g) To give, provide and /or render monetary and/or other relief measures, and assistance for the relief of persons and animals affected by natural and other calamities such as flood, fire, famine, cyclone, earth-quake, storm, accident, pestilence, drought, epidemic, unbearable cost of living and the like, to give donations, subscriptions or contributions to institutions, establishments, centres or persons doing relief work on such occasions.	(g) To raise funds to meet the objects of the Association, by subscriptions, donations, loans, lease rent and/or mortgage or charge of its property.
h) To open, found, establish, promote, set-up, run, maintain, assist, finance,	(h) To construct or reconstruct or effect improvements to the

EXISTING	PROPOSED
<p>support and /or aid or help in the setting up and/or maintaining and/or running schools, colleges, lecture halls, auditorium and other establishment or institutions for advancement of education and of knowledge in arts, science, literature, humanities and all other useful subjects in all their manifestations.</p>	<p>buildings of the Association.</p>
<p>(i) To open, found, establish, promote, set-up, run, maintain, assist, finance, support and/or aid or help in the setting up and/or maintaining and/or running hospitals, boarding houses, libraries, crèches, reading-rooms, gymnasium and other training and vocational institutes.</p>	<p>DELETED</p>
<p>(j) To open, found, establish, promote, set-up, run, maintain, assist, finance, support and/or aid or help in the setting up and/or running by monetary gifts or otherwise, centres, stadium, playgrounds and parks for public use, sports, and games and other social welfare works and/or activities in Chennai and/or other places in India.</p>	<p>DELETED</p>

EXISTING	PROPOSED
<p>(k) To promote, assist and/or maintain all activities by whosoever carried on or wherever carried on in India in conformity with the objects of the Association and as are conducive to the well being and general welfare of the nation or are conducive for advancement of any object or objects of general public utility not involving/ carrying on any activity for profit.</p>	<p>DELETED</p>
<p>(l) To publish and or publishing books, pamphlets, periodicals and newspapers in India or outside for the spread and advancement of education and culture.</p>	<p>(l) To carry on such other activities as may be conducive to the objects of the Association</p>
<p>(m) The Association may accept any donation or contribution in cash or in kind from any person, firm, company, corporation, associations, institutions or trust (including the members) for the furtherance of the object of the association or for any one or more of them upon such terms and conditions as they may in their absolute discretion think fit and which are not inconsistent with the objects of the association.</p>	<p>DELETED</p>

EXISTING	PROPOSED
(n) To establish and run computer training centres.	DELETED
(o) To constitute scholarship to poor and deserving students to pursue their studies and to give grants for fees and other charges or reimbursement for costs of books, instruments and other educational aids for their educational pursuits.	DELETED
(p) To constitute prizes for outstanding achievements of students in educational institution either in the examinations, sports, general knowledge or such other proficiencies.	DELETED
(q) The activities would be of purely charitable nature and not motivated for profit.	DELETED
(r) The benefit of objects would be available to the general public irrespective of caste, creed, religion or sex.	DELETED
(s) If any one or more of the objects of these presents are held not to be objects of a public charitable nature, the Association shall not carry out such object or objects as if the same are not incorporated in these presents but the validity of	DELETED

EXISTING	PROPOSED
<p>the Association created by these presents as an Institution for public charitable purposes shall not be affected in any manner.</p>	
<p>(t) The Association shall from time to time after meeting the expenses of an incidental to the management of the Association Properties and of the Association decide the particular object or objects for which the income or corpus of the Association Fund or Properties for the time being available shall be applied.</p>	<p>DELETED</p>
<p>(u) To build superstructures on the Association's land to augment the resources of the Association to implement the above objects.</p>	<p>DELETED</p>
<p>(v) To raise the required funds of the Association by way of subscriptions, donations or loans either by mortgaging the assets of the Association or otherwise to achieve the objects mentioned above.</p>	<p>DELETED</p>
<p>PART II - MEMBERSHIP Bye-Laws 14(i) The Executive Committee shall</p>	<p>PART II - MEMBERSHIP Bye-Laws 14(i) A Life Member shall have preference in admission to</p>

EXISTING	PROPOSED
<p>frame the rules governing the management of the Hostel.</p>	<p>the Hostel for their sons in consonance with the Hostel Rules.</p> <p>The Executive Committee shall frame the Hostel Rules governing the management of the Hostel.</p>
<p>PART VI - MISCELLANEOUS</p>	<p>PART VI - MISCELLANEOUS</p>
<p>Bye-Law 26: The financial year of the Association shall be from April to March and the accounts of the Association shall be audited by a Chartered Accountant appointed by the General Body on the recommendation of the Executive Committee. The Balance Sheet along with the statement of Receipts and Payments Accounts and Income and Expenditure Account as audited by the Auditor shall be placed in the General Body Meeting.</p>	<p>Bye-Law 26: The accounts of the Association shall be audited by a Chartered Accountant appointed by the General Body Meeting on the recommendation of the Executive Committee. The Balance Sheet with the statement of Income and Expenditure Account and Receipts and Payments Account as audited by the Auditor shall be placed in the General Body Meeting.</p>
<p>Bye-Law 30: The following will be added after Bye-Law No.30. appearing under Miscellaneous.</p>	
<p>31. In case of winding up/ dissolution, the net funds would be transferred to institution having similar objects and enjoying exemptions u/s 11 and 80G</p>	<p>DELETED</p>

EXISTING	PROPOSED
of the Income Tax Act, 1961.	
32. Any amendment to the bye-laws would be carried only with the approval of Director of Income-tax (exemptions)	DELETED
33. The activities would be confined to the territory of India.	DELETED
34. The funds of the Association would be utilized only towards the object and no portion of it would be distributed in any manner to the persons defined in Section 13(1) (c) of the Income-Tax Act, 1961.	DELETED
35. The funds of the Association would be invested as per Section 11(5) of the Income Tax Act, 1961.	DELETED
36. The funds of the Association would not be applied for any religious purposes or given to religious institutions.	DELETED
37. Acquisition/alienation of immovable property shall be done with prior approval	DELETED

P.R. Shampath
(P.R. SHAMPATH)
 President

EXPLANATORY NOTE

The Indian Officers' Association was founded with the main object of providing facilities, amenities and services to the members of the Association, provide a meeting place for officers of various Department of Tamil Nadu Government and the Government of India, to promote a feeling of oneness among its members and to provide temporary accommodation for the members visiting the Metropolitan area of Chennai and transferred members with their families. The bye-laws of the IOA were framed as early as 1909-1910 about 109 years ago so as to carry out the main objects stated supra.

Consequent to the Amendment made to the Bye laws of Indian Officers' Association in the year 2001 the present bye-laws of the IOA contain various objects which encompass the whole gamut of the definition of charitable trust. The IOA has been converted as a Public Charitable Trust by these modifications to get exemption under section 12AA of the Income Tax Act, 1961 and accordingly got exempted vide proceedings of the Director of Income Tax(Exemptions) DIT (E) No.2 (174) 2001-2002 dated 29.08.2001).

The founders of IOA intended it to be an Association of persons and never meant it to be a Public Charitable Trust as it is now made out to be. Now it is proposed to restore to the original status.

Finance Bill 2016 proposes to insert Sections 115TD, 115TE and 115TF which will come into effect from 01.06.2016, will causes all the income has to be spent only for charity purpose without benefit to members. If 12AA is withdrawn by a Resolution before the Finance Bill takes effect from 01.06.2016, IOA can escape from clutches of 35% of Tax over accreted income (the fair market value of the assets minus liabilities). Therefore Indian Officers' Association bye-law amendments should be passed and informed to the IT Department well before 01.06.2016 and IT return should be also filed before 31.05.2016.

Thereby we are restoring our original status as Indian Officers' Association is for the members only.



(R. Paranjothi)
General Secretary

