



The Indian Officers' Association

(Regn. No. 2/ 1909-1910)

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

Phone : 044- 2811 1160/ 2881 4660

**MINUTES OF THE SPECIAL GENERAL BODY MEETING HELD ON 25TH
FEBRUARY,2023, SATURDAY AT 10.30 AM IN THIRUVALLUVAR ARANGAM,
CENTENARY BUILDING,IOA,CHENNAI.**

The Special General Body Meeting of the Indian Officers' Association was held on 25.02.2023 at 10.30 AM in Thiruvalluvar Auditorium of Centenary Building, IOA, Chennai. Totally 244 Life Members participated in the SGBM. The Meeting commenced with Tamilthai Vazhthu.

The General Secretary welcomed all the Members attending the Special General Body Meeting. In his welcome speech he stated that the District Registrar has sent a reply for his letter seeking permission for the purchase for Mementoes to the Life Members. He said that every one should follow the provisions of the Act in the purchase of mementoes to our life members.

The President in his presidential address shortly stated some of the achievements of the present executive team. He also stated that almost all the shops in JPS Complex have been let out for rent. Even in the second floor allotment has been made to two parties measuring 4700 Sq.ft. and further effective steps have been taken to let out the remaining portions of vacant area in the second floor of JPS Complex. The President stated proudly that all subjects whether small or big were placed in the EC and after detailed discussion the subjects were approved.

After the introductory speech of the President the Agenda subjects were taken up for discussion.

H.A. Hahniray

PRMunipath

1. Confirmation of the Minutes of the 115th General Body Meeting held on 18.09.2022.

Majority of the members present approved the confirmation of the minutes by raising their hands and voice. Therefore it was “resolved to confirm the minutes of 115th AGBM held on 18.09.2022 by voice votes and raising hands”.

The President stated that Agenda item No.4, 5, 6 and 7 were interrelated and therefore he stated that all agenda items would be discuss together.

He further stated that the purchase of mementoes is left to the decision of the General Body. If the General Body approves the purchase of Mementoes to the Life Members accordingly the mementoes will be purchased. Otherwise the proposal of purchase of mementoes will be dropped.

The President stated that mementoes were purchased in the year 2013-15, 2015-17 and 2017-19. During that time permission was not sought from the District Registrar for the purchase of mementoes to the Life Members under Section 25(2) of Tamil Nadu Societies Registration Act, 1975. Those members now objecting the purchase of mementoes never raised any objection in the purchase of mementoes quoting the section 25(2) of the Act and all those members objecting now received the mementoes and enjoyed the benefits of the mementoes. After so many years, now they found that purchasing of mementoes to life members was prohibited under section 25(2) of the Act and they wanted to return the cost of mementoes now.

The purchase of mementoes was discussed in 113th Annual Report in which the then President Justice M.Jeyapaul categorically stated that:-

H. K. Jeyapaul

PR. Srinivasan

“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”.

Therefore, in the 113th AGBM the resolution was passed unanimously for the purchase of mementoes to the life members .

The speech of the President was interrupted by Senior former EC Member Thiru S. Jagadeesan, L.M.No.1382 and Mr. Frank Stephen Louis former President (i/c) stated that because of their arguments put up at that time during the EC Meeting in favour of purchasing mementoes to the life members unanimous resolution was passed in the 113th AGM.

In the 114th AGBM again a resolution was passed for the purchase of Mementoes to the Life Members.

In the 115th AGM also the General Body unanimously resolved to purchase mementoes to all our life members

The President stated that during the last three AGMS when resolution was passed there was no objection from those members now objecting quoting Section 25(2).

Then the President explained the pros and cons of section 25(1) and 25(2) of Tamil Nadu Societies Registration Act, 1975. “The President categorically stated that seeking permission from the Registrar for purchase of mementoes is equally surrendering our Rights to the Registrar”. He further stated that some of our members may again approach District Registrar quoting Section 25(2) and prohibit our IOA activities like running the Clinic, Canteen and even try to prohibit providing lunch to our members during the Seminar Meetings and explained the contents of the letter of former Secretary Thiru R.Karpoorasundarapandian,IAS (R) addressed to District Registrar of Societies describing all our IOA welfare activities

Handwritten signature

Handwritten signature

such as Clinic, Canteen etc. are illegal and prohibited under Section 25(2) of the Act.

The President further stated that the reason for withdrawal of exemption granted under Section 12AA of Income Tax Act, 1961 and paying Income Tax every year. It was during 2016 when he was President during that time he along with Senior Member Mr.G.Ponnambalam,(L.M.No.1101) Mr.Paranjothi, (L.M.No.1539) the then Secretary and Senior Member Prof.P.Kadhirvelu (L.M.No.310) jointly worked together and passed the resolution unanimously to withdraw the tax exemption U/S 12AA of Income tax Act and brought suitable amendments to restore our Association as "Association of Persons". The slogan that time was

"Pay tax and spend the rest of money for the welfare of Members"

Therefore now we pay tax every year and spend the rest of money for the welfare of Members" .

The President further clarified that he never objected the purchase of mementoes to the Life Members in his letter addressed to the Secretary to the Government. In the above letter dated.18.10.2016 he pointed out only the irregularities such as purchase of mementoes to the Life Members, irregularities in Modfurn cases, convening the General Body Meeting without the approval of the President, etc. by the then General Secretary and the then Treasurer. The President never objected the purchase of mementoes by quoting the section 25(2) of the Act. The District Registrar in his proceedings dated.11.09.2017 mentioned so many things and finally concluded that the *President is the only competent authority to convene the AGM*. The President also stated that if anybody wants to see the letter addressed to the Secretary to Government they are welcome to see the letter in the office.

When we pay the Tax, the Society will change into an "Association of Persons". | The former Advocate

H.A. K. V. S. Jeyaraj

Prashanth

General Thiru Muthukumarasamy has already given an opinion that once the tax exemption under section 12AA of Income Tax Act is withdrawn the Society will be an "Association of Persons". The President categorically mentioned that our IOA will remain as "Association of Persons" and will not be changed into Charitable Society. The President also assured that IOA will remain as "Association of Persons" forever.

We pay the tax and spend the rest of the money only for the welfare of the members. Therefore, the President requested all the members to pass Resolution unanimously for the purchase of mementoes to the life members.

The General Secretary Dr.M.A.Muthuveeraganapthy again pointed out the letter of the District Registrar quoting Section 25(2) of the Act.

Immediately Vice President Thiru S.Rathinasabapathy clarified that "the District Registrar never mentioned that the mementoes should not be purchased. The District Registrar has said that the "permission requested by the General Secretary is not in consonance with the Tamil Nadu Societies Registration Act, 1975." and the Vice-President further stated that there was no need for General Secretary to write such letter to the District Registrar seeking permission to purchase mementoes.

Many of our members including Thiru S.Subbaiyaa, (L.M.No.2427), former General Secretary (i/c) Thiru R.S.Shrinivasan (L.M.No.2706), former President (i/c) Thiru Frank Stephen Louis (L.M.No.1352), former EC Member Thiru S.Jagadeesan (L.M.No.1382), and Thiru K.Chandrasekaran, (L.M.No.3592) have spoken in favour of purchase of mementoes and supported the resolution to purchase of mementoes to the Life Members.

Finally the President requested all the members to pass the Resolution unanimously for the purchase of mementoes to the Life Members.

HA Muthuveeraganapthy

PRRathinasabapathy

Every one raised their voice and hands and approved the purchase of mementoes to the Life Members.

The Special General Body unanimously passed the following Resolution.

“Resolved to purchase mementoes to our Life Members”.

“Incidental Charges” - The President stated that the reasons for the incidental charges for the Office Bearers and EC Members attending Regional Meetings and Regional Medical Camps. Thiru S.Subbaiyaa (L.M.No.2427) and Thiru R.S.Shrinivasan former General Secretary (i/c) objected the incidental charges for EC Members and Office Bearers by quoting Section 25(3) of the Act. The Senior former EC Member Thiru S.Jagadeesan (L.M.No.1382) immediately intervened and said that incidental charges are different from honorarium, etc. mentioned in Section 25(3) and giving incidental charges will not attract the Section 25(3) of the Act. All the other members present in the SGBM supported the Resolution of giving incidental charges to the Office Bearers and EC Members for attending Regional Meetings and Regional Medical Camps.

The Special General Body passed the following Resolution.

“Resolved to give incidental charges to the Office Bearers and EC Members for attending Regional Meetings and Regional Medical Camps”.

Mr.S.Subbaiyaa, (L.M.No.2427) suggested that action under Presidency Towns insolvency Act 1909 (Repealed) may be taken against Modfurn in order to save the rental arrears from Modfurn. The President assured all the members that suitable action will be taken after consulting our Legal Committee and also Senior Advocate Thiru A.R.L.Sundaresan.

Handwritten signature in blue ink

Handwritten signature in blue ink

Thiru R.Vijayakumar, Joint Secretary proposed vote of thanks. In his address he thanked all the Life Members present for supporting to pass the Resolution for purchase of Medical kits to our Life Members. He also thanked the Members for passing the resolution to give incidental charges to the Office Bearers and EC Members for attending Regional Meetings and Regional Medical Camps .

The Meeting was ended with National Anthem.

V.A. Subramanian
GENERAL SECRETARY.

P.R. Srinivasan
PRESIDENT.