



SOCIETIES REGISTRATION ACT-1860

# Memorandum

and

# Articles of Association

of

# THE SIALKOT TAX BAR ASSOCIATION, SIALKOT

(Ammended-2019)

**SOCIETIES REGISTRATION ACT, 1860.**

Memorandum of Association of

**THE SIALKOT TAX BAR ASSOCIATION, SIALKOT**

**(AMENDED AS ON 26<sup>TH</sup> MARCH, 2019)**

**I. THE NAME OF THE ASSOCIATION**

The name of the Association shall be "THE SIALKOT TAX BAR ASSOCIATION".

**II. REGISTERED OFFICE**

Registered office of the Association will be situated at Sialkot in the province of Punjab at building of Regional Tax Office , Kutchery Road, Sialkot.

**III. AIMS AND OBJECTS**

The objects for which the Association is established are:

- a. To promote and encourage cooperation among the Tax Consultants as well as Tax Bar Associations in Pakistan.
- b. To promote and protect the interests of the members of the Association.
- c. To assist, aid and help the taxpayers and persons in tax profession and their dependents for fulfilling their legitimate rights and duties.
- cc. To establish a code of conduct based on high standards of professional ethics and etiquettes and to ensure its observance by the members of the Association.
- d. To suggest, propose to the authorities concerned for the betterment of law relating to the taxpayers and the persons in tax profession.
- e. To improve and raise the standard of tax profession.
- f. To obtain, protect and advance such rights and privileges for the members of the Association as may be deemed fit.

- g. To collect, publish and circulate statistics and other information's relating to various taxes.
- h. To arbitrate between members who may be willing to refer their disputes with an undertaking to abide by the decision of the Association.
- i. To communicate with other such associations and bodies throughout the world with a view to further promote the interests of the Association and its object herein given.
- j. To provide room for holding meetings of the Association, libraries and other facilities to its members.
- k. To acquire, buy, sell, mortgage or take or give on lease or otherwise alienate, build, demolish, add or improve properties of the Association.
- l. To establish, support or contribute to any institution, funds, trusts, schemes and other conveniences calculated to benefit members or ex-members of the Association or their dependents and to grant pension, allowance or to make payments towards insurance of its members. Provided, that nothing herein contained shall authorize distribution of dividend or profits to the members of the Association.
- m. To undertake, subscribe or contribute to charitable or benevolent activities for promoting knowledge, consciousness and welfare of the people.
- n. To invest and deal with the funds of the association in a manner as may deemed fit.
- o. To do all such other things as may be conducive to the attainment of all or any of the above objects of the Association AND it is hereby declared that in the interpretation of any clause the meaning of the Association, object, juxtaposition of two or more objects and in case of any ambiguity, the clause shall be construed in such a way as to widen and not to restrict the powers of the Association.

#### IV. APPLICATION OF INCOME

It is declared that the income and property of the Association, whenever derived, shall be applied slowly towards the promotion of the objects of the Association as set forth in this Memorandum of Association and no portion thereof shall be distributed, by way of dividend, bonus or profit to any person who at any time or have been members of the Association or any of them or any person claiming through any of them. Provided that nothing herein contained shall prevent the payment in good faith of remuneration to any officer or servant of the Association or a pension allowance, provision or benefit or conveniences to a member or an ex-member or his dependent in accordance with the Articles of the Associations.

**V. UTILIZATION OF THE FUNDS**

It is further declared that Association shall utilize its income and donation received by it during the preceding years for achieving its aims and objects and any money set apart or not utilized shall not exceed twenty five percent of its income including donation made to it, or twenty five thousand rupees whichever is less, and amount exceeding the said figure will be invested in government securities or N.I.T units under intimation to the FEDERAL BOARD OF REVENUE.

VI. It is declared that the Association shall be a non-political body.

VII. It is also declared that the Association shall not indulge into trade activities to earn profits for distribution among its members or any of them.

We, the following persons, whose names and addresses and occupations are given against their names and whose signatures also appear against their respective names, are desirous of forming an Association in pursuance of the provisions of this Memorandum of Association.

S. No.	Name and Parentage	Address	Occupation and	Designation	Signature
1.	Pirzada Syed Saeed Ahmed Shah S/o Pir Syed Shahswar	Naveed Center Kutchery Road, Sialkot	Advocate	President	
2.	Liaqat Mehmood Baig S/o Mirza Ramzan Baig	Dar Plaza, Railway Road, Sialkot	Advocate	General Secretary	
3.	Ch. Muhammad Aslam S/o Chaudhry Chiragh Din	Abbot Road, Sialkot	Advocate	Vice-President	
4.	Ch. Zafar Ahmed S/o Sardar Khan	Waseem Manzi Adda Shehbaz Khan Sialkot	Advocate	Information Secretary	
5.	Kaisar Mansoor S/o Abdul Hameed	Chowk Allama Iqbal, Sialkot	Advocate	Member	
6.	Amanulah Malik S/o Mehmood Khan Malik	18/353, Dara Arian, Sialkot	Advocate	Member	
7.	Sajjad Ahmed Butt S/o Muhammad Sarwar Butt	Opposite Railway Station, Sialkot	Income Tax Practitioner	Member	
8.	Muhammad Akram Raza S/o Abdul Majeed	Dar Plaza, Railway Road, Sialkot	Income Tax Practitioner	Member	

# SOCIETIES REGISTRATION ACT, 1860.

## Articles of Association of THE SIALKOT TAX BAR ASSOCIATION, SIALKOT (AMENDED 2019)

### 1. DEFINITIONS

- a) The "Association" shall mean "The Sialkot Tax Bar Association Sialkot".
- b) The "Patron" shall mean the patron of the Association.
- c) The "President" shall mean the President of the Association.
- d) The "Senior Vice President" shall mean the Senior Vice President of the Association.
- e) The "Vice President" shall mean the "Vice President of the Association."
- f) The "General Secretary", "Joint Secretary", "Finance Secretary", "Information Secretary" and other office bearers shall mean the respective office bearers of the Association.
- g) The "Executive committee" shall mean the "Executive committee" as constituted under Article 09 of the Articles of the Association.
- gg) "Sub Committees" shall mean the committees formulated by the Executive Committee with the approval of the House as per clause No. 9B."
- h) "Tax Consultant" shall mean an individual entitled to practice under any Federal / Provincial Tax Laws and includes Advocate, Practising Chartered Accountant, Cost and Management Accountant and Income tax Practitioner.

### 2. MEMBERSHIP

- a) Any tax consultant duly qualified may be enrolled as a member of the Association as prescribed in clause (h) of the Article, provided he/she,
  - i. Agrees to abide by the rules and regulations of the Association.
  - ii. Has been an associate to a member; having not less than 5 years standing in the Association; for a period of not less than 365 days and a certificate to this effect shall be annexed with the Application, or is actively engaged in Tax practice independently and also representing /appearing before Income Tax /Sales Tax /FED/Provincial Revenue Authority/Appellate Authorities for a period of not less than 365 days.
  - iii. Is not employed as a salaried person in any capacity other than of a tax or legal practitioner or accountant as defined u/s 223 of the Income Tax Ordinance 2001.
  - iv. Shall have not less than two assessment/appellate orders in Tax cases indicating the name of the applicant as having been appeared in the cases before the competent authorities and shall provide the list of twenty cases wherein complete Income Tax/Sales Tax/ Provincial Sales Tax Returns of twenty different taxpayers have been filed before the concerned Authorities or twenty Assessment / Appellate orders as the case may be.
  - v. Shall have to fulfill all the requirements mentioned in clause 2, to get the membership of the Association and the enrolment committee shall scrutinize the application accordingly.

- b) Application to become a member shall be on the prescribed form attached as Annexure I, accompanied by fee as prescribed and shall be recommended by at least two members of the Association having not less than five years standing in the Association and the members of the Association recommending the application shall also certify that applicant has fulfilled the prescribed requirements and is genuinely engaged in Tax practice.
- c) The President shall immediately forward the application to the membership enrollment committee. The Committee shall record the date of receipt and proceed to scrutinize the application and may call for any further information or documents. The Committee may interview the applicant and may conduct enquiries as deemed fit to establish its opinion according to the requirements mentioned in clause 2 of the Articles of the Association and shall submit its report to the Executive Committee within two months. All the proceedings of the Committee shall be in writing
- d) The Executive Committee shall consider the report of the Enrolment Committee and may accept, reject or send back the application to the Enrolment Committee along with written directions
- e) After the recommendations by the Executive Committee, the name of the applicant shall be put before the House for approval in the next General House Meeting and the same shall be approved/rejected or sent back by the majority of the members present in the meeting. The Intimation regarding approval or rejection of the application for membership, as the case may be, shall be made to the applicant by the General Secretary of the Association.

### **3. AFFILIATION**

- a) Any Income Tax Bar or Tax Bar Association in the Jurisdiction of RTO Sialkot through their President may apply for its affiliation to the President of the Sialkot Tax Bar Association, Sialkot.
- b) That application shall be accompanied by the sum rupees as prescribed as an affiliation fee.
- c) The President on receipt of an application for affiliation shall place the matter before the Executive Committee.
- d) The Executive Committee shall thereupon proceed to consider the application and may affiliate the applicant association by a majority decision.
- e) The General Secretary shall communicate the decision of the executive Committee to the President of the applicant association.
- f) Any Association so affiliated may send its representative to attend any general meeting convened by the Association to discuss any subject of common concern but the affiliated association shall not have any right to vote for the election of the office bearers or other matter relating to the Annual General Meeting.

### **4. CESSATION OF MEMBERSHIP**

A member shall cease to be a member of the Association if he / she:-

- a) Has resigned from the membership of the Association and the approval of such resignation shall be subject to clearance of Bar dues.
- b) Being defaulter in dues to the Association for six consecutive months and has failed after having been served with a notice to pay his outstanding dues within the time specified in the notice. A member whose membership is ceased as aforesaid shall be entitled to get his membership restored on payment of arrears of Bar dues and admission fee as prescribed.

- c) Is guilty of professional misconduct or is acting in contravention of the objects and interests of the Association.
- d) Has tendered inaccurate particulars of qualification and made false declaration in Membership Application Form, if this fact has subsequently come into the notice of the Association.
- e) Has been abstaining from attending four consecutive General House Meetings without prior intimation to the President/General Secretary showing his/her unavailability to attend the meetings due to any reasonable cause.
- f) Is involved in any activity discreditable or harming the unity and integrity of PTBA.

PROVIDED that no member shall cease to be member under clauses (b) (c) (d) (e) and (f) above unless the Executive Committee so decides after it has instituted an inquiry into the matter and member complained against has been provided an opportunity of being heard and he/she shall be informed accordingly in writing by the Executive Committee.

## 5. ELECTION

- a) Election of all the office bearers except patron shall be held at AGM which shall be held not later than 15<sup>th</sup> of April every year positively.
- b) There shall be a non-refundable election fees payable in cash, crossed cheque or bank draft in the favour of Sialkot Tax Bar Association as per the following schedule:

i. President	25000/-
ii. Senior Vice President	15000/-
iii. Vice President	15000/-
iv. G. Secretary	15000/-
v. Joint Secretary	5000/-
vi. Information Secretary	5000/-
vii. Finance Secretary	5000/-

- c) The President with the consent of the Executive Committee shall formulate an Election Board consisting of three members including a Chairman at the last meeting of the tenure. This Election Board shall be subject to approval by the House. The chairman and members of the Election Board shall not have a standing of less than ten years and five years in the Bar respectively. The Chairman of the Election Board shall announce the Election Schedule and shall circulate the voters list prepared by the Finance Secretary. The Election Board shall conduct the election on seats contested by two or more candidates on due date. On completion of election process; the Chairman Election Board shall announce the names of Successful candidates for each post and also issue notification within 7 days. Finally the Election Board shall handover election record to the newly elected General Secretary and election fee collected from the candidates to the newly elected Finance Secretary within 7 days”
- d) All previous dues of the Bar members shall be cleared before their name be entered in the voter list.
- e) The member shall be entitled to vote in the Election who has been enrolled as member of the Association till 31<sup>st</sup> December every year.
- f) Any candidate who himself or through any person on his behalf offer dinner, lunch etc. to voters in election shall be disqualified from taking part in election.

g) There shall be an Election Tribunal consisting of three members including the Patron as Chairman. The Patron shall opt two members. Any objection / complaint regarding election by the contesting candidate shall be referred to the Tribunal within seven (7) days of the Election. The Election Tribunal shall provide proper opportunity to the complainant of being heard and issue its decision within 7 days of filing of the complaint. The decision of the Tribunal shall be final and binding on all members and shall not be challenged in any court of Law. In the absence of the Patron, the senior most member, as per seniority list, shall hold the office of the Chairman Election Tribunal

#### **5A) OATH TAKING OF THE OFFICE BEARERS/ MEMBERS EXECUTIVE COMMITTEE**

All themembers of the Executive Committee including elected members of the Association shall take oath immediately after election each year in the form set out in the Annexure II.

#### **6 PATRON**

- a) The patron shall be the Constitutional Head of the Association. A member shall be elevated as patron of the Association by the majority of the members in the General House Meeting out of the names recommended by the Executive Committee. The Patron shall continue to hold office during his life.
- b) The patron once elected shall hold office during his life time unless he resigns of his own or is otherwise incapacitated to function.

#### **7. PRESIDENT**

The President shall be the Chief Executive of the Association and so often as the office of any of the members of the Executive Committee of the Association becomes vacant; the House shall elect new member of the Executive Committee amongst the members of the Association through Election as prescribed in the Clause-5 of the Articles of Association or nominated by the General house as the case may be.

#### **8. OFFICE BEARERS**

The following shall be the office bearers of the Association

- i. Patron
- ii. President
- iii. Senior Vice President
- iv. Vice President
- v. G. Secretary
- vi. Joint Secretary
- vii. Information Secretary
- viii. Finance Secretary

Provided that no member of the Association shall be eligible to be proposed or contest election of President, SVP having less than ten years standing as a member, and less than five years in case of the post of General Secretary and VP, three years standing must be for Joint Secretary, Finance Secretary and Information Secretary.

#### **9. EXECUTIVE COMMITTEE**

- a) Member of the Executive Committee including aforesaid office bearers shall be twelve. The management of the Association shall vest with the executive committee. The committee may decide if necessary, about the distribution of the office work amongst the General Secretary and the Information Secretary.

- b) The members of the Executive Committee of the Association other than the office bearers shall be the sitting office bearer of The Pakistan Tax Bar Association, immediate past President, immediate past General Secretary of the Association and elected member of Executive Committee District Bar Association Sialkot, duly nominated by the Association
- c) The duration of the executive committee shall be one year or till election of the new office bearers at the next Annual General Meeting.
- d) If any Member of the Executive Committee remains absent without reasonable cause for three consecutive meetings of the Committee after a notice to attend the same has been served upon him, the President may remove him from the Committee.
- e) Except as otherwise provided in clause 2(e), all matters shall be decided by majority of votes and in case of equal votes the President of the meeting shall give a casting vote.
- f) The Executive Committee shall, subject to the control of the members in General Meeting and in addition to all powers conferred upon it by any of these Articles, have powers to:
  - i. Maintain such establishment for the Association as it may deem fit.
  - ii. Appoint, suspend or dismiss from the employment of the Association.
  - iii. Determine and regulate the remuneration, duties and conditions of service of the office staff.
  - iv. Expend within budget provision such money for the purposes of association as it may deem fit;
  - v. Make bye-laws and regulations with the approval of the members in General Meeting, for the conduct of investigation against members as provided in Article 4(c), 4(d), 4(e) and 4(f).
  - vi. The quorum of Executive Committee will be six members.

#### 9-A **GENERAL BODY**

General Body of the Bar Association shall have the following powers and shall be responsible for the following duties:-

- i. The General Body of the Bar Association shall have overall control on functions of the Association and approve the important decisions of the Executive committee.
- ii. Shall approve annual budget, consider reports of the executive committee and auditors.
- iii. Shall appoint auditors on Annual General Meeting.
- iv. Shall deal with any other extra-ordinary function or matter which is beyond the powers of the Executive Committee.

#### 9-B **SUB-COMMITTEES**

- i. The President with the consent of the Executive Committee shall formulate sub-committees for Membership Enrolment, Income Tax and Sales Tax soon after taking oath.
- ii. No committee formulated under sub-clause (i) above shall assume its powers unless it is approved by the House."

- iii. Any other sub-committee can also be formed by the President as and when need arises subject to approval by the Executive Committee.

## **10 ~~A~~ GENERAL AND SPECIAL MEETING**

- i. There shall be held an Annual General Meeting within fifteen days of the close of the accounts of the Association on a date to be fixed by the Executive Committee and Auditors and the statements of account ending 31<sup>st</sup> March and for considering it and if necessary take action with reference to any business or motion to be transacted or discussed in respect of which due notice of at least seven clear days shall have to be given.
- ii. A special meeting of the Association may be convened by Executive Committee on specifying its purpose.
- iii. The quorum for Annual General Meeting and special meeting shall be ½ of the enrolled members. Any matter for a decision before the meeting shall be decided by a majority of the members present at voting. In case of tie, the Chairman of the meeting shall be having a casting vote.
- iv. If a quorum is not present at any meeting the same shall be adjourned to any other date, to be fixed in that meeting and an intimation of date shall be given to the members not present. If at such adjourned meeting a quorum is not obtained the members present and entitled to vote shall be deemed to constitute a quorum and may proceed to transact the business for which the meeting was called.

## **10 ~~A~~ CHAIRMAN AT GENERAL MEETINGS**

- i. All General House Meetings shall be chaired by the President of the Association or in his absence by the Senior Vice President or in his absence by the Vice President or in his absence a senior member of the Association who shall be voted to be the Chairman of the meeting. The Chairman shall have a casting vote in case of equality of votes.
- ii. An Emergent Meeting may be convened upon the requisition of the members to consider any urgent matter. The President shall compulsorily convene the meeting immediately and such meeting shall not be subject to quorum and prior notice.

## **11 DUTIES AND POWERS OF OFFICE BEARERS**

### **a. PRESIDENT**

- i. He shall preside over all the meetings of the Association.
- ii. He shall consider all necessary letters, circulars or other necessary papers received from Government or other department /quarters and get the same circulated among the members through the General Secretary / Information Secretary.
- iii. He shall consider the proposals, put up by members and approved by the General Body and shall take necessary steps in implementing the same in coordination with the office bearers.
- iv. He shall arrange to reply letters or other communications in coordination with the General Secretary / Information Secretary.
- v. He shall lead the delegation representing the Bar Association meant for negotiation with other Association, institution and officials of Government or Semi Government Departments.

b) **SENIOR VICE PRESIDENT**

The SVP shall assist the President in the important matters and shall work as acting President in absence of President.

c) **VICE PRESIDENT**

The Vice President shall assist the President in the important matters and shall work as acting President in absence of President and Senior Vice President.

d) **GENERAL SECRETARY**

(i) He shall prepare agenda of meetings of the Bar Association and circulate among the members with the help of Information Secretary.

(ii) He shall prepare the minutes of meetings of the Bar Association circulate the same amongst members along with agenda before next meeting and keep proper record of the same with the help of Information Secretary / Joint Secretary.

(iii) He shall prepare the annual budget of the Bar Association with the help of Finance Secretary.

(iv) He shall help the President in day-to-day work of the Association.

d1) **JOINT SECRETARY:**

i) He shall assist the President/General Secretary in the affairs of the Association.

ii) He shall act as acting General Secretary in the absence of General Secretary.

iii) He shall be the custodian of the record of the Association which shall include the membership files of the members of Association/library and other assets of the Association. All the record and assets of the Association shall be kept in the premises of the Association.

iv) He shall hand over all the record of the Association to the newly elected Joint Secretary in writing duly signed each year, immediately before first meeting of the next session.

e) **INFORMATION SECRETARY**

i) He shall help the President / General Secretary in preparing agenda of meetings and in circulation among the members of the Association.

ii) He shall help the President / General Secretary in circulating all letters / circulars among the members.

iii) He shall help the President in replying to all letters or communications to the Bar Associations on behalf of the Bar Association.

iv) He shall help the General Secretary in secretarial work and in keeping proper record of the same.

f) **FINANCE SECRETARY**

i) He shall collect the monthly subscription or special funds from the members of the Association and maintain proper Account Books

ii) He shall operate Bank Account of the Bar Association jointly with President, Senior Vice President, VP or General Secretary as decided by General Body from time to time.

- iii) He shall help the General Secretary in preparing annual budget and also provide necessary record and accounts to the auditors.

## **12. FUNDS**

- a) Every member shall pay an amount, as prescribed as Membership fee along with the application on prescribed form.

### **b) Subscription:**

- i. Every member shall pay monthly subscription of Rs. 400/- towards the Bar Funds.
- ii. Every other Association affiliated under Article No. 3 shall pay affiliation fee as prescribed.
- iii. Every member of the Association shall pay minimum Rs. 1000/- as Beneficiary Fund.
- iv. Monthly Subscription, Beneficiary Fund and Fee for Election may be increased / decreased by the consent of the majority of the members in a General House Meeting. The Quorum for such meeting shall not be less than 40% of the total members enrolled.

### **c) Emergent Needs:**

The Executive Committee is empowered to raise funds by special subscription for emergent needs of the Association.

- d) The funds of the Association shall be deposited in such Bank as may be approved by the Executive Committee.
- e) The bank account shall be operated upon by the Finance Secretary and the President Jointly or in any other manner decided by the General Body from time to time.
- f) The Executive body shall recover dues from all members before the election and no deficit if any, shall be carried forward to newly elected body. However surplus if any shall be taken over by next regime.
- g) The funds of the Bar shall be utilized by the Executive body for the purposes of the Bar. No Bar fund should be utilized for Family dinner.

## **13. APPOINTMENT OF AUDITORS**

The auditor shall be appointed by the members at Annual General Meeting every year to audit the accounts of the Association who will prepare his audit report to be put up in the next Annual General Meeting.

## **14. ALTERATION OF RULES**

The members may by resolution which has been passed by a majority of not less than two-third of such members as are present in person at an Extra Ordinary General House Meeting of which not less than twenty-one days notice specifying the intention to propose the resolution, has been duly given to alter, change, amend, modify, add or delete the foregoing Articles of the Association, or any other rules for the time being in force. The Quorum for such meeting shall not be less than fifty percent of the enrolled members.

## **15. PROPERTY REGISTER**

That all the properties of the Association, its affiliated organizations shall be entered in a register. If any item of such property become unserviceable, the President shall be competent official to strike off the same provided its value is not more than Rs. 1000/- for the items of higher value; the matter shall go to the General Body.

## **16. GENERAL**

- a) That before 31 January each year after the approval is granted u/s 61 of the Income tax ordinance, 2001, a renewal application shall be made and required documents shall be sent to the competent authorities for the purpose.
- b) That in case a client of any member of the Association revokes the services of his previous advisor and hires the services of some other member of this bar, it shall be binding upon the new advisor to communicate this fact to the previous advisor within a period of one month from the date of his accepting the new client.
- c) The members of the Association shall follow the "Code of Conduct" attached as Annexure-III.

17. That after approval by the Federal Board of Revenue, Notification No and date of approval will be printed on the letter heads and receipt books of the institution. Similarly on each renewal the respective reference of notification No. and date will be stamped on letter heads and receipt books.

## **18. WINDING UP**

That in the event of dissolution of the institution its assets left after meeting its liabilities, if any, shall be transferred to another institution approved under section 2(36) of the Income Tax Ordinance 2001, under Intimation to the Board within three months of the dissolution

We, the following persons, whose names and addresses and occupations are given against their names and whose signatures also appear against their respective names, are desirous of forming an Association in pursuance of the provisions of these Articles of Association.

S. No.	Name and Parentage	Address	Occupation and	Designation	Signature
1.	Pirzada Syed Saeed Ahmed Shah S/o Pir Syed Shahswar	Naveed Center Kutchery Road, Sialkot	Advocate	President	
2.	Liaqat Mehmood Baig S/o Mirza Ramzan Baig	Dar Plaza, Railway Road, Sialkot	Advocate	General Secretary	
3.	Ch. Muhammad Aslam S/o Chaudhry Chiragh Din	Abbot Road, Sialkot	Advocate	Vice-President	
4.	Ch. Zafar Ahmed S/o Sardar Khan	Waseem Manzi Adda Shehbaz Khan Sialkot	Advocate	Information Secretary	
5.	Kaisar Mansoor S/o Abdul Hameed	Chowk Allama Iqbal, Sialkot	Advocate	Member	
6.	Amanulah Malik S/o Mehmood Khan Malik	18/353, Dara Araian, Sialkot	Advocate	Member	
7.	Sajjad Ahmed Butt S/o Muhammad Sarwar Butt	Opposite Railway Station, Sialkot	Income Tax Practitioner	Member	
8.	Muhammad Akram Raza S/o Abdul Majeed	Dar Plaza, Railway Road, Sialkot	Income Tax Practitioner	Member	

**AMENDED / ALTERED AND COMPILED BY**

- |   |   |           |
|---|---|-----------|
| (i) Mr. Kaisar Munsoor (Advocate)             | Chairman of Bye-Laws<br>Amendment Committee | _____     |
|   |   | Signature |
| (ii) Mr. Shahid Mahmood (Advocate)            | Co-Chairman                                 | _____     |
|   |   | Signature |
| (iii) Mr. Tahir Anis (Advocate)               | Member                                      | _____     |
|   |   | Signature |
| (iv) Mr. Shakeel Ahmed Khan (ITP)             | Member                                      | _____     |
|   |   | Signature |
| (v) Mr. Muhammad Tafheem Ijaz Khan (Advocate) | Member                                      | _____     |
|   |   | Signature |

**IT IS CERTIFIED THAT THIS AMENDED MEMORANDUM AND ARTICLES  
OF ASSOCIATION HAVE BEEN APPROVED BY THE HOUSE ON 26<sup>th</sup> of  
March 2019.**

- |                                 |                   |           |
|---------------------------------|-------------------|-----------|
| (i) Mr. Arshad Nawaz Maan (ITP) | President         | _____     |
|                                 |                   | Signature |
| (ii) Mr. Saqib Javed (ITP)      | General Secretary | _____     |
|                                 |                   | Signature |

**ANNEXURE-1**

**SIALKOT TAX BAR ASSOCIATION  
MEMBERSHIP APPLICATION FORM**

The President

Sialkot Tax Bar Association  
Sialkot

Dear Sir,

I am desirous of obtaining membership of your Association. My particulars are attached:-

I certify that I am eligible to represent before taxation authorities and actually engaged in tax practice. I have independent office/associates with \_\_\_\_\_

I declare that if admitted to the Association I shall abide by the Articles. Rules and Regulations of the Association as amended or may be made from time to time. I further authorize The Sialkot Tax Bar Association to dismember me at any time, if found guilty under clause 4 of the Articles of the Association.

Your Sincerely

(Signature of Applicant)

**Recommendations:**

We the undersigned, members of the Sialkot Tax Bar Association hereby recommend Mr./Mrs./Ms. \_\_\_\_\_ for being admitted as a member of the Association. The applicant is personally known to us and is actually engaged in tax practice. In our opinion, he/she is fit for the said membership.

Yours sincerely,

1. Signature \_\_\_\_\_ Name \_\_\_\_\_
2. Signature \_\_\_\_\_ Name \_\_\_\_\_

Documents to be attached with this application:-

1. Copy of National Identity Card
2. Three latest passport size photographs
3. Proof of registration as an Advocate/CA/ITP/CMA (in case of an Advocate, copy of a valid Bar Council Identity Card be also attached)
4. List of two cases represented before tax authorities, duly verified by the concerned officer.
5. List of twenty cases wherein complete Income Tax/Sales Tax and Provincial Sales Tax Returns were filed before the concerned Authorities.
6. Membership Fee of Rs. 10000/- to be paid through crossed cheque or Bank Draft.
7. Affidavit

**PARTICULARS OF THE APPLICANT**

**(Please type in block letters)**

Full Name of Mr./Mrs./Ms. \_\_\_\_\_

Father's/Husband's Name: \_\_\_\_\_

National Identity Card No: \_\_\_\_\_

Date of Birth: \_\_\_\_\_

Office Address: \_\_\_\_\_

Permanent Address: \_\_\_\_\_

Residential Address(if other than above): \_\_\_\_\_

Telephone Office: \_\_\_\_\_ Residential: \_\_\_\_\_

Fax No: \_\_\_\_\_ Mobile No.: \_\_\_\_\_

E-mail Address: \_\_\_\_\_

Educational/Professional Qualification: \_\_\_\_\_

Advocate/CA/ITP Registration No. and date: \_\_\_\_\_

Name and address under which practicing and

Whether as Proprietor/Partner/Employee: \_\_\_\_\_

Since when engaged in tax practice: \_\_\_\_\_

Other professional bodies or associations

of which the applicant is a member: \_\_\_\_\_

Mode of payment cash/cheque: \_\_\_\_\_

I declare that the above given particulars are true and correct to the best of my knowledge and belief.

(Signature of Applicant)

**For Official Use Only.**

Date of receipt of application: \_\_\_\_\_

Name, designation and signature of person receiving: \_\_\_\_\_

Admission fee and Subscription received vide Receipt No. \_\_\_\_\_ Dated: \_\_\_\_\_

Documents attached: \_\_\_\_\_

Any Deficiency: \_\_\_\_\_

Notice of application displayed on notice board from: \_\_\_\_\_ to \_\_\_\_\_

Remarks and noting:

**Decision by Committee**

President

Date of Decision: \_\_\_\_\_

Admission proposed w.e.f. \_\_\_\_\_

Admission refused for the reason that: \_\_\_\_\_

Convener

Presented before House for approval on: \_\_\_\_\_

Approved / not approved in meeting dated: \_\_\_\_\_

**General Secretary**

**President**

## حلف

## سیالکوٹ ٹیکس بار ایسوسی ایشن

## بِسْمِ اللّٰهِ الرَّحْمٰنِ الرَّحِیْمِ

میں \_\_\_\_\_ اللہ تعالیٰ کو حاضر ناظر جان کر حلفاً اقرار کرتا/کرتی ہوں کہ میں بطور \_\_\_\_\_ سیالکوٹ ٹیکس بار ایسوسی ایشن سیالکوٹ برائے سال \_\_\_\_\_ ایسوسی ایشن کے آئین، قواعد و ضوابط کا صدق دل سے پابند رہوں گا/گی۔ بار کے اغراض و مقاصد اور جو فرائض بلحاظ عہدہ مجھ عائد کئے گئے کو بروئے کار لانے کی کوشش کرونگا/گی۔ یہ کہ میں اپنے عہدہ کو ذاتی مفادات کے لئے ہرگز استعمال نہیں کرونگا/گی اور یہ کہ میں بار کے اتحاد یگانگت اور بہتری کیلئے ہمیشہ کوشاں رہوں گا/گی۔ اللہ تعالیٰ مجھے اس عہدہ پر کار بند رہنے کی توفیق عطا فرمائے۔ (آمین)

دستخط مہمان خصوصی

تقریب حلف برداری

## ANNEXURE-III

### CODE OF CONDUCT OF BAR MEETING

The members of the Sialkot Tax Bar Association are requested to kindly observe the following code of conduct during the Bar meetings/functions. Bar members:

- 1) Should come in time for the meeting as per Notice of the meeting.
- 2) Should turn off Cell phones or keep them to silent mode before the start of the meeting, however urgent calls may be taken outside the bar room.
- 3) Should Present themselves in a positive manner and play a positive role for the betterment of the Bar and also treat Bar members with respect within or without meeting.
- 4) Should speak at your turn, be patient when other member is speaking and should not interrupt any member during his speech.
- 5) Should restrict themselves to the topic being discussed and should not discuss the same topic again and again.
- 6) Should not discuss personal issues during the meeting except when it is complained in writing and made part of agenda item by the President. None of the members will highlight their personal/family issues/differences during bar meetings, functions and seminars unless the same is the agenda item of the meeting. However the difference of opinion on any Income Tax, Sales Tax, Legal or other issue with the officer or member, shall not be considered as personal issue.
- 7) Illegal, extra judicial action, Jurisdiction issue or misbehave of any authority may be discussed in the Bar meetings with the permission of Chairperson, even if these are not part of the agenda.
- 8) No member should use insulting and humiliating words for any Bar member which defy the dignity of any other bar member. Each member should follow the decorum of the bar meetings.
- 9) Should respect the opinion ideas, suggestions and arguments of other Bar members. Every member has the right to gently express his/her point of view with the permission of the Chair. The members' attitude should be evocative and not antagonistic.
- 10) Should not accept the client/ tax case of the other bar members unless it is brought into the knowledge / notice of the pervious advisor regarding the clearance of his pending dues. In case no reply is received by the member within SEVEN days of his communication to previous advisor, it would be considered as there is no objection upon such acceptance of client .

## **ENFORCEMENT OF CODE OF CONDUCT AND CONSEQUENCES OF VIOLATION**

The President presiding the meeting shall request the members to maintain the decorum of the bar meeting by following the code of conduct. In case of violation of any above mentioned code, the President has the right to desist any member from attending the meeting or to ask any member to leave the bar meeting. In case there is a serious misconduct by any bar member which is detrimental to the interest of the Bar, the President may refer the matter to the Disciplinary Committee to be formed with the consent of the majority of the members of the Association in a General House Meeting which may take any appropriate action against the member including temporary expulsion from the Bar meetings.

Note:

This Code of Conduct was unanimously passed by the House on 26<sup>th</sup> of March, 2019.