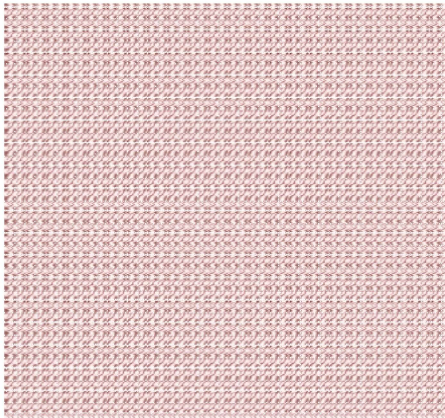
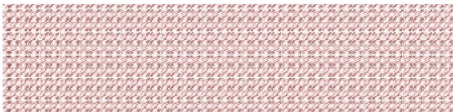




**Because the Unity  
Must Prevail**



**CONSTITUTION OF THE  
INCOME TAX EMPLOYEES  
FEDERATION AS AMENDED AT  
THE XXXI ALL INDIA  
CONFERENCE HELD AT  
HYDERABAD, ON 20<sup>TH</sup> TO  
23<sup>RD</sup> DECEMBER 2021 AND  
APPROVED BY THE  
GOVERNMENT OF INDIA  
VIDE DEPARTMENT OF  
REVENUE, CENTRAL BOARD  
OF DIRECT TAXES, LETTER  
NO.12020/05/2022-AD.IX DATED  
15<sup>TH</sup> FEBRUARY, 2023**



# **CONSTITUTION**

**INCOME TAX  
EMPLOYEES FEDERATION**

Manishinath Bhawan,  
A-2/95 Rajouri Garden,  
New Delhi-110027

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**The Constitution of the Income Tax Employees Federation  
Approved by the Government of India vide Department of  
Revenue, Central Board of Direct Taxes, Letter In F.No.B.12020/05/  
2022-Ad IX Dated 15.02.2023**

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**Article I.**

**Name:** - The name of the Association shall be the “**Income Tax Employees Federation**” hereinafter referred to as ‘**ITEF**’.

**Article II.**

**Central Head Quarters:** - The Central Head Quarter (hereinafter referred to as “CHQ”) of the ITEF shall be at “Manishinath Bhawan”, A-2/95, Rajouri Garden, New Delhi - 110027. Any dispute arising from the action taken in consonance with the provisions of this constitution shall, therefore, only be under the jurisdiction of the Courts of Law situated in New Delhi.

**Article III.**

**Aims and Objects:** - The aims and objects shall be:

- (i) to protect and promote the interest of the non-Gazetted employees in the Income Tax Department
- (ii) to control, coordinate and guide the activities of the Circles /Regions /Branches;
- (iii) to do all such things as are incidental or conducive to the attainment of the aims and objects mentioned above or any one of them.

**Article IV.**

**Membership:-** Any non-Gazetted employee of the Income Tax Department shall be entitled to become a member of the ITEF provided he/she agrees to abide by the Constitution, Rules, Regulations, Directives and Discipline of the ITEF and makes an application in the prescribed form (Annexure-A) duly signed.

**Article V.**

**Admission:-** Any non-Gazetted employee desirous of becoming a member of the ITEF shall

make an application in writing in the prescribed form (Annexure-A) to the Secretary General together with payment of an admission fee, decided by the all India Delegates Conference from time to time. The application will be scrutinized by the Circle Secretariat for the purpose of affording membership. The application will be considered by the Circle Executive for grant of membership at the next Executive Meeting to the applicant individuals. In case the Circle Executive is of the considered view that the applicant should not be afforded membership, then the same shall be forwarded to the Secretary General, CHQ for the final decision by the Secretariat of the CHQ.

**Article VI.**

**Forfeiture of Membership:** - A member may lose his/her membership if he/she is in default of payment of renewal fee or the monthly subscription (as prescribed by the Circle Conference) continuously for a period of six months. Those members who forfeited their membership for default of payment of subscription or renewal fees (as the case may be) shall not be entitled to vote, contest or participate in the Conference of the ITEF CHQ / Circle / General Body meeting of the Circle/Region/Branch. Those who forfeited their membership may rejoin the ITEF on payment of arrears and the readmission fees. Readmission fee is at the rates on par with the admission fee.

**Article VII.**

**(a) Renewal Fees:-** Every member of the ITEF shall renew his/her membership once in a year (in the month of April) by making a payment of Renewal Fees at the rate decided by the all India

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Delegate Conference from time to time. The Renewal Fees shall be deducted from the Pay Rolls of the members by the Drawing and Disbursing Officers and shall be remitted to the Central Head Quarters of ITEF along with a list of paid up membership in the month of April every year.

**(a) Subscription:** - Every member of the ITEF shall effect payment of monthly subscription at the rates decided in the Circle Conference/General Body meeting. The Circle Conference/General Body will determine the rate of subscription to be collected from each member of the concerned Circle on the basis of a resolution adopted at the Conference/General Body in this regard. The Circle Conference/General Body will also decide the portion of the subscription collected from the members to be disbursed to the Branches/Regions concerned.

Note: - The subscription so determined shall be deducted from the Pay Rolls of every employee/ member by the concerned Drawing and Disbursing Officers and shall remit to the Circle Head Quarters of the concerned Circle every month except for the month of April.

#### **Article VIII.**

**Membership Register:** - The membership register will be maintained by the ITEF CHQ on the basis of the application for admission received. The Circle/Region/Branch Secretaries shall intimate to the CHQ the transfers of individual members from one branch to another as and when it is effected under intimation to the Region/Circle HQrs. The Circle HQrs will also maintain a register of membership in respect of the members of the Circle concerned.

#### **Article IX.**

**Organisation and Management of CHQ.:** - For the functioning, management and administration and governance of the ITEF, there shall be:

#### **A (i) Central HQrs (CHQ.): All India Delegates**

**Conference:** - The All India Delegates Conference shall be the Supreme body of the ITEF. The Conference shall be composed of the elected Secretariat members of the CHQ and delegates elected by the Circles as per Clause A(iv) of Article IX. The Conference shall ordinarily meet once in every three years. However, the Central Working Committee of ITEF shall have the powers to extend the date of Conference by another 3 months in case of unavoidable circumstances and exigencies. The Conference shall normally consider inter-alia the following agenda: -

(a) to consider and adopt the report and audited statement of accounts of the ITEF CHQ submitted by the Central Working Committee and other reports if any;

(b) to decide upon the renewal fees, and admission fees. (c) to elect Secretariat Members;

(d) to consider matters as may be referred to by the Central Working Committee,

(e) to amend the Constitution,

(f) to take action envisaged under Article XVIII.

(g) to discuss and decide all questions of Policy and Programme,

(h) to consider and pass resolutions on problems and demands of the employees,

(i) to consider and decide any other matter for which due notice is given,

(j) to appoint an Auditor, Chairman Election Commission and Chairman Disciplinary Committee

**Note:** - (i) Resolution proposed to be moved and considered at the Conference should reach the Secretary General at least 30 days in advance. Resolution affecting any change in the provisions of the Constitution shall not be considered as carried unless it is passed by not less than two third of the members present and voting. Any resolution seeking amendment to the Constitution shall be submitted to the ITEF CHQ clearly two

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months in advance to the date of Conference. The CHQ proposal to amend the Constitution of ITEF shall be circulated on or before 30 days of the Conference. The resolution to amend the Constitution shall be deemed to have been carried only after its approval by the Government and shall accordingly take effect from the date of grant of such approval by the Government.

**(ii) The election for the CHQ Secretariat** shall be held at the Conference through secret ballot from among the delegates. The Chairman of Election Commission shall be appointed by the Conference on the recommendation of the CHQ Secretariat. The person so appointed as Chairman of Election Commission shall either be a member or Ex-member of the ITEF. Election Commission shall have four members to assist the Chairman. The members will be nominated by the Chairman from among the primary/ex-members of ITEF in consultation with the CHQ Secretariat. The members so nominated to the Election Commission, during their tenure of Election Commission shall not be an secretariat member/ office bearer at the CHQ.Secretariat/Circle/Regional or Branch level. The tenure of the Chairman and members of the Election Commission shall be till the next Conference and during the intervening period they adjudicate on all disputes regarding the election. The Circle/Region/Branch Election Commissioner appointed by the Circle Conference/ Circle General Body / Regional/Branch General Body shall act in conformity with the said Election Rules incorporated as Schedule-I of this Constitution. The Election Commissioner at the Circle /Regional /Branch level shall abide by the directive issued by the Chairman, Election Commission from time to time. The Chairman and Members of the Election Commission shall derive powers and functions from the Election Rules and procedures incorporated in Schedule-I of this Constitution.

The Chairman, Disciplinary Committee shall be appointed by the Conference on the recommendation of the CHQ Secretariat from the members or Ex- members of the ITEF. The Disciplinary Committee shall have besides the Chairman, four members to assist the Chairman in his day to day functions. The four members of the Disciplinary Committee shall be appointed by the Chairman in consultation with the CHQ Secretariat from among the primary/ex- members of ITEF. The members of the Disciplinary Committee during their tenure as members of the Disciplinary Committee shall not be secretariat members/ office bearers of the ITEF at the CHQ./ Circle/Regional/Branch level. The powers and functions of the Disciplinary Committee shall be prescribed in the Code of Conduct, incorporated in Schedule-II of this Constitution.

(iii) The tenure of the secretariat members elected at the All India Conference shall ordinarily be three years and may be extended by three months in case of unavoidable circumstances and exigencies. On the expiry of the term of three years or three years and three months as the case may be the office bearers so elected shall cease to be the office bearers.

(iv) Any subject not on the agenda may be considered with the approval of the Chair.

**A.(ii) Special Conference:** - A Special Conference may be convened on the recommendation of the Central Working Committee or on requisition made by not less than two thirds of the Circles.

**A.(iii) Notice for Conference/ Special Conference:** - Notice for holding the Conference shall be issued at least 45 days before the date of commencement of the Conference. In the case of Special Conference, the notice shall be issued 20 days prior to the date of commencement of the Special Conference.

**A.(iv)(a) Delegates:** - The Circles shall be entitled to send delegates who must enjoy the primary

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membership of the ITEF on the following basis to attend the Conference: One delegate for every 200 members or part thereof provided the part is 100 or more subject to a minimum of one delegate for each Circle. The delegate fees will be decided by the Secretariat from Conference to Conference.

**A.(iv)(b)** The number of delegates for the All India Conference will be determined on the basis of the paid up membership (Renewal Fees) of the concerned circles. Each Circle shall be entitled to depute one delegate for every 200 paid up members or part thereof provided the part is 100 or more subject to the minimum of one delegate for each circle. The CHQ Secretariat on the basis of the paid up membership shall intimate the number of delegates entitled to be sent by the concerned circles prior to the All India Delegates Conference. The delegates will normally be selected from among the members of the Circle office bearers. In the case of those Circles where the entitled number of delegates exceeds the number of office bearers, the Circle Working Committee/Executive Committee shall be entitled to elect the number of extra delegates from among the members of the ITEF of that Circle. NOTE: The CHQ. Secretariat members so elected will be ex-officio delegates to attend the Conference.

**A.(v) Voting power:** - The voting power of each Circle shall be fixed on the basis of one vote for every 200 fully subscribed and renewed membership or part thereof, provided the part is 100 or more, subject to a minimum of one vote for each Circle. The voting right of each Circle shall be exhibited prior to the commencement of the election. The decision of the Committee comprising of Secretary General, Finance Secretary and Auditor shall be final to resolve the dispute if any arising from the exhibited voting right.

**NOTE:** Every delegate including the elected Secretariat members of the CHQ. shall have the voting right. In the case of those Circles who have chosen to depute fewer delegates than it is entitled

to, the Circle General Secretary shall have the right to cast the vote of the absentee delegates.

**A.(vi) Quorum:** - The quorum for the Conference/ Special Conference shall be 15% of the entitled delegates, provided however, that at least half the number of Circles are represented. For adjourned meeting no quorum will be required.

**B.(i): Central Working Committee (CWC) :** - It shall consist of the CHQ Secretariat members, Circle Presidents and Circle General Secretaries or any other Circle Office bearer duly authorised by the Circle General Secretary in case he/she or the Circle president is unable to attend the Central Working Committee meeting.

**B.(ii)** Central Working Committee shall meet once in six months ordinarily and more frequently if necessary. A clear 15 days notice shall be given for the meeting which period may be reduced to 7 days in case of emergency.

**B.(iii)** If it is not possible to convene a Central Working Committee meeting for any reason, the Secretary General may circulate the matter among the members of the Central Working Committee and record a minute based on the majority decision of the members of the Central Working Committee.

**B.(iv)** In between the sessions of the Conference, the Central Working Committee shall exercise the powers of the Conference enumerated in clause (f), (h), (i) of Article IX (A) (i) and the following:

**B.(iv)(a)** to decide upon suspension, expulsion and other disciplinary action against any member of the ITEF, on the basis of the report of the Secretary General.

**B.(iv)(b)** To take a final decision on any organisational or election dispute in the Circle on the basis of the report of the Secretary General as provided for in Article IX C (V)(d).

**B.(iv)(c)** In the event of any dispute in the Circle where by the functioning of Circle is impaired to appoint an Ad-hoc Committee with delegated powers of the Circle as the case may be for a

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period not exceeding six months, as per the report of the Secretary General as provided for in Article IX (C) (V) (d).

**B.(iv)(d)** The decision of the Central Working Committee in the matters referred to the clauses B(iv)(b) and B(iv)(c) above shall be final and binding on all concerned.

**B.(iv)(e)** To decide upon the formation and modalities of Circles and their functioning.

**B.(iv)(f)** In the event of any vacancy arising in the Secretariat including the post of Auditor, Chairman Election Commission and Chairman Disciplinary Committee the Central Working Committee shall have the powers to fill in such vacancy by co-option. The provisions of this clause will mutatis mutandis apply in the case of vacancies arising in the Circles/ Regions/Branches.

**B.(v) Quorum:** - The quorum of the Central Working Committee shall not be less than 1/3rd of its strength. For adjourned meeting no quorum is required.

**B.(vi) Voting Power:** - Voting shall be on the basis of one vote for every Central Working Committee member. In case of tie, the President shall have a casting vote besides his own. In between the two Central Working Committees the CHQ Secretariat of the Federation shall meet from time to time and take necessary decision for the smooth functioning of the Federation. It will issue necessary directions to the Circles to ensure the compliance of the provisions of this Constitution and decisions taken at the Central Working Committees/Conference as the case may be. Such directions will be complied by the Circles.

**C.(i) CHQ. Secretariat:** - It shall consist of (a) President (b) Working President (c) Two Vice Presidents (d) Secretary General (e) Additional Secretary (f) Two Joint Secretaries (g) Finance Secretary (h) Four Zonal Secretaries (i) Two Assistant Secretaries.

**C.(ii)** All the members of the Secretariat shall be

primary members of the ITEF.

**C.(iii)** All Secretariat members shall be elected by the Conference with their consent to be expressed in writing though they may not be physically present at the Conference.

**C.(iv)(1)** The nomination of Departmental Council and National Council JCM, will be decided by the All India Conference.

**C.(iv)(2)** In the exigency of work, the President in consultation with the Secretary General shall have the powers to nominate any member of the ITEF (not exceeding six at any time) to act as Assistant Secretaries. The persons so nominated shall have the right to attend the All India Conference (as observer) but shall have no voting right unless they are elected as a delegate by any Circle.

**C.(v)** Powers and Functions of the members of the Secretariat: -

**C.(v)(a) The President** shall preside over the Conference, the meetings of the Central Working Committee and Secretariat. In all matters of procedure, the ruling given by the President shall be final.

**C.(v)(b) The Working President** shall assist the President in his work. In the absence of the President, the Working President shall function as President. **The Vice-Presidents** shall assist the President and Working President in their work. In the absence of the President and Working President one of the Vice Presidents shall preside over the meeting.

**C.(v)(c) The Secretary General** shall be the Chief Executive of the ITEF. He shall carry out the mandate of the Conference and the Central Working Committee. He shall conduct all correspondence, representations with the authorities concerned, prepare all reports and returns, sign papers and cheques, issue pay orders, maintain all records, convene the Central Working Committee and the meetings of the Conference under instructions of the Central Working Committee, and do such other things as may be

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necessary from time to time. Between the two meetings of the Central Working Committee he will act on matters of vital importance on the basis of the majority decision of the members of the Central Working Committee obtained under Article IX B (iii). He shall be allowed to keep an imprest cash of Rs. 20,000/- (Rupees twenty thousand only) and shall render accounts for the same to the Finance Secretary. He will also have powers to incur expenses of recurring character.

**C.(v)(d)** In case of any dispute arising among the members of the Secretariat, or among the Central Working Committee Members or among Members of the General Body of any Circle, the Secretary General shall have power to convene a meeting of the disputants or their representatives and submit a report with his recommendation to the Central Working Committee which shall be convened for taking a decision in the matter for resolving the dispute.

**C.(v)(e)** The Additional Secretary shall assist the Secretary General in the day today functioning of the Federation. In the absence of Secretary General, he shall function as Secretary General of the Federation

**C.(v)(f)** The Joint Secretaries shall assist the Secretary General and shall carry out the functions assigned to them by the Secretariat from time to time

**C.(v)(g)** The Finance Secretary shall be responsible for the maintenance of accounts and will be responsible to the Central Working Committee for rendering a proper account of the monies vested with him. He shall keep an imprest cash of Rs. 20,000/- (Rupees twenty thousand only) with the Secretary General. He shall render the audited accounts to the meeting of the Central Working Committee and to the Conference.

**C.(v)(h)** The Assistant Secretaries shall function under the direction of the Secretary General.

**C.(v)(i)** The Zonal Secretaries shall be designated as Zonal Secretary, North, West, East and South.

The following Circles shall come under the jurisdiction of the respective Zones:

**North:** - Circle functioning within the States of Delhi, Punjab, Haryana, Himachal Pradesh, Jammu & Kashmir, Chandigarh (UT), Rajasthan, Madhya Pradesh, Chattishgarh, Uttar Pradesh and Uttarakhand.

**West:** - Circles functioning within the States of Maharashtra and Gujarat.

**East:** - Circles functioning in the States of West Bengal, Assam, Bihar, Jharkhand, Odisha, Tripura, Manipur, Nagaland, Mizoram, Meghalaya and Arunachal Pradesh and Sikkim.

**South:** - Circles functioning within the States of Karnataka, Kerala, Tamilnadu, Andhra Pradesh, Telengana, Goa and Puducherry (UT). The Zonal Secretaries shall co-ordinate the activities of the Circles within the Zones and shall report to the Secretary General and assist him in the discharge of his duties.

## **Article X**

### **Organisation and Management of Circles with**

**Mofussil Units: - A(i).** The Circle Head Quarters will normally be at the place where the Principal Chief Commissioner of Income Tax (Cadre Controlling Authorities) are stationed. The list of Circles with its Head Quarters is annexed as Annexure B.

**A.(ii). Circle Delegate Conference:** - Circle Delegates Conference shall be the supreme deliberative body for the management of the affairs of the respective Circles. It shall consist of elected Circle Office bearers and other delegates duly elected by the respective Regions /Branches. The Circle Conference shall ordinarily meet once in two years. However, the Circle Working Committee/ Executive Committee may extend the tenure of office by a period not exceeding three months on account of unavoidable exigencies. The Circle Conference Shall: -

**A.(ii)(a).** Consider and adopt the report of the Circle

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General Secretary and Audited Statement of accounts of the Circle submitted on approval of the Circle Executive Committee.

**A.(ii)(b).** To elect Office Bearers and/or Executive Committee Members from among the delegates and appoint an Auditor and the appointment of the Circle Election Commissioner.

**Note:** - The tenure of the Office Bearers so elected at the Circle Conference shall normally be two years extendable by another three months in the case of unavoidable circumstances and exigencies. On the expiry of the said term of two years or two years and three months as the case may be they shall cease to be the Office Bearers of the Circle concerned.

**A.(ii)(c).** To consider and decide upon the matters referred by the Circle Executive/Working Committee.

**A.(ii)(d).** To suspend as a measure of discipline any Office bearer of the Circle /Regional /Branch or any member of the ITEF of the concerned Circle.

**A.(ii)(e).** To pass resolutions on demands/problems.

**Note:** - (1) Resolutions proposed to be moved at the Circle Delegate Conference should reach the Circle General Secretary at least 20 days in advance.

(2) Elections shall be held by secret ballot.

(3) The Circle Delegate Conference shall appoint an Circle Election Commissioner and such other members to conduct the elections.

**A.(iii). Special Circle Delegate Conference:** - A Special Circle Delegates Conference may be convened at the recommendation of the Circle Executive/Working Committee or on requisition made by not less than 2/3rd of the Branch and Regional Secretaries or at the instance of the ITEF CHQ, New Delhi.

**A.(iv). Notice for the Circle Delegates Conference/Special Circle Delegates Conference:** -The notice for the holding of Circle Delegates Conference shall be issued at least 30

days before the date of commencement of the Conference. In case of Special Circle Delegates Conference, the notice shall be issued 14 days prior to the date of commencement of Special Circle Delegate Conference.

**A.(v). Delegates:** - The Branches/ Regions shall be entitled to send delegates, who are primary members of the ITEF on the following basis to attend the Circle Delegates Conference and each delegate shall pay an amount as **delegate fee** decided by the Circle Executive Committee from Conference to Conference. One delegate for every 20 members or part thereof provided the part is 10 or more subject to a minimum of one delegate for each Branch. Nothing in the foregoing provision shall prevent the Branches/Regions from deputing fewer delegates than entitled to. In that case the Branch/ Regional Secretary shall be entitled to vote for and on behalf of the absentee delegates.

**Note:** 1. Notwithstanding anything contained in Article X(A)(v), the Circle Conference of the following Circles shall be composed of delegates for every 10 members:

**1.Karnataka & Goa 2. Kerala 3. Odisha 4. Rajasthan 5. North East Region and 6. Vidarbha.**

**Note:** 2. The Circle Office Bearers shall determine the number of delegates of each Region/Branch is entitled to depute to the Circle Delegate Conference on the basis of every 20 paid up membership. The Circle Secretariat shall determine the number of delegates in the Regions/Branches of those Circles (as per above Note) on the basis of paid up membership at the rate of one delegate for every 10 members.

**Note:** 3. In the case of Branches where the paid up membership is 20, the Branch Secretary shall be the delegate to the Circle Conference. If the paid up membership is 40, then Branch President and the Branch Secretary shall be the delegates for the Circle Conference. In the case of those



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branches where the membership is 60/80, the Branch Treasurer and the Branch Jt. Secretary shall be the delegates to the Circle Conference in that order. In respect of those Regions/Branches where the paid up membership exceeds 80, Region/Branch General Body shall decide the names of the extra delegates the Region/Branch is entitled to depute to the Circle Conference. In determining the number of delegate each Branch is entitled to depute to the Circle Conference the part beyond the multiples of 20 shall be ignored if the said part is less than 10 and shall be counted as 20 if the said part is more than 10. In the case of branches mentioned under Note-1 of Article X-A(v), the words '10','20','30' and '40' shall be substituted in place of '20','40' and '60/80' mentioned supra in this clause. In the case of these branches the part exceeding 5 will be treated as 10 and less than 5 shall be ignored subject to a minimum of one delegate for each Branch.

**A.(vi)(a) Voting power:** - Voting power in each Region/Branch of the Circles other than those mentioned in Note-1 of Article XA(v) shall be fixed on the basis of one vote for every 20 fully subscribed membership or part thereof provided that part is 10 or more subject to a minimum of one delegate for each Region/Branch. The voting right of each Region/Branch shall be exhibited prior to the commencement of election. The Circle Office Bearers, so elected shall be the ex-officio Delegates of the Circle delegate Conference as specified in Article XA(ii) of the Constitution. They will have the voting rights at the Conference at the rate of one vote for each of the Circle Office Bearers.

**A.(vi)(b):** Voting of each region/branch in the case of those circles mentioned in note in Article XA(v) shall be fixed on the basis of one vote for every 10 fully subscribed membership or part thereof provided the part is 5 or more subject to a minimum of one delegate.

**A.(vii) Quorum :-** Quorum for the Circle Delegate Conference/Special Circle Delegates Conference shall be 15% of the delegates entitled to attend the Conference. However, for the adjourned meeting no quorum will be required.

**B.(i) Circle Executive Committee :-** It shall consist of Circle Office Bearers, Regional President / Secretary and Branch Presidents / Secretaries as the case may be or a member elected as the Executive Committee member of the Circle Executive Committee by the Circle Conference as the case may be.

**B.(ii)** Circle Executive/Working Committee shall meet once in six months ordinarily and more frequently if, necessary. A clear 15 days notice shall be given for the meeting which period may be reduced to 7 days in case of emergency.

**B.(iii)** The Circle Executive/Working Committee shall exercise the following powers:-

**B.(iii)(a)** To take appropriate decisions to carry out the directive of the ITEF CHQ.

**B.(iii)(b)** To take appropriate decision to pursue the local demands of the employees of the Circle.

**B.(iii)(c)** To decide upon suspension of any member of the ITEF of the concerned Circle on the basis of the report submitted by the Circle General Secretary.

**B.(iii)(d)** In the event of any dispute in any Region / Branch of the concerned Circle whereby the functioning of the Region/Branch is impaired, to appoint an Ad-hoc Committee with delegated powers of the Region/Branch for a period not exceeding three months.

**B(iv) Quorum:** - The quorum of the Circle Executive/Working Committee shall not be less than 1/3rd of its strength.

**B.(v) Voting:** - Voting shall be on the basis of one vote for every Executive/Working Committee Member. In case of tie, the Circle President shall have a casting vote besides his own.

**C.(i) Circle Office Bearers:** - It shall consist of

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(a) Circle President, (b) Circle Vice Presidents, (c) Circle General Secretary, (d) Circle Treasurer, (e) Circle Joint Secretaries, (f) Regional President/ Secretary and any other posts of Office Bearers at the Circle as decided by the Circle Conference.

**NOTE:** The number of elected office bearers must be as per the stipulation made in the Recognition Rules/Guidelines. In the exigency of organizational work, the Circle Executive Committee shall have the power to nominate/co-opt any member of the ITEF (the numbers will be decided in the circle conference as per organizational requirement) to act as an office bearer. The members, so nominated/co-opted shall have the right to attend the conference (as observer) but shall have no voting right unless they are elected as delegates by any Region/Branch.

**C.(ii)** All Circle Office Bearers shall be primary members of the respective Circles.

**C.(iii)** All Circle Office Bearers shall be elected by the Circle Conference through secret ballot.

**C.(iv)** The members of the Regional Council, JCM shall ordinarily be from among the Circle Office bearers or as decided by the Circle Conference. However, the names so decided upon who shall represent the Circle in the Regional council, JCM shall be forwarded to the concerned authorities under the signature of the Secretary General, ITEF.

**C.(v) Power and functions of Circle Office Bearers:-**

**C.(v)(i) Circle President:** - He shall preside over all meetings of the Circle and shall exercise general supervision over the work of the Circle.

**C.(v)(ii) Circle Vice Presidents:** - They shall assist the President in the discharge of his duties and any of them shall act as President, in the absence of President.

**C.(v)(iii) Circle General Secretary:** - He shall be the Chief Executive of the Circle and shall administer the affairs of the Circle under the control and direction of the Circle Delegates Conference

and the direction of CHQ. He shall have the powers to incur an expenditure not exceeding Rs. 10,000/- (Rupees ten thousand only) at a time. He shall make all correspondence of the Circle. He shall maintain register of members, prepare annual reports, convene all the meetings, keep minutes of the proceedings there of and perform such other functions as may be entrusted to him by the Circle Executive Committee.

**C.(v)(iv) Circle Joint Secretaries:** - They shall assist the General Secretary and attend to the duties assigned by the Circle Executive Committee. Any one of the Joint Secretaries shall act as General Secretary, in absence of the General Secretary / Addl. Secretary (wherever exist).

**C.(v)(v) Circle Treasurer:** - He shall be responsible for the maintenance of accounts and will be responsible to the Circle Executive Committee for rendering a proper account of the monies vested in him. He shall keep an imprest cash of Rs. 10,000/- (Rupees ten thousand only) with the General Secretary. He shall render the audited account before the Circle Delegates Conference.

## **Article XI.**

### **A. Organisation and Management of Regions with Moffusil Units: -**

**A.(i)** The Regional Head Quarters will generally be at the places where the office of the Pr./ Commissioner of Income Tax (without Cadre Controlling functions) is situated. However, each Circle after discussing the matter in the Circle Conference, shall take decision in this regard after considering the geographical, logistical, practical and organisational problems of the Circle and form the Regions accordingly.

**A.(ii) Regional General Body Meeting:** -It shall consist of all members of the Region and shall meet once in two years, extendable by 3 months on the basis of the decision of the Regional

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Working Committee/Executive Committee meeting as the case may be on account of unavoidable exigencies. Every member will have one vote each. The General body shall ratify the appointment of Regional Election Commissioner for the ensuing term. On the expiry of the term the office bearers will cease to be the office bearers of the Regions.

**Note:** The term of office of the office bearers, so elected shall normally be two years extendable by another three months in the case of unavoidable circumstances and exigencies. On the expiry of the said term of two years or two years and three months as the case may be they shall cease to be the office bearers of the Region concerned.

**A.(iii) Regional Executive Committee:** It shall comprise of (a) Regional President (b) Regional Secretary (c) Regional Treasurer and the Branch Secretaries/Representatives as may be decided upon by the respective Circle Conference. The Regional Executive Committee shall be elected from among the members of the Region through secret ballot. For the purpose of conducting election, the Regional Executive Committee shall appoint an Regional Election Commissioner and such other members from among the primary members of the ITEF of the concerned region to assist him and to conduct the election.

**A.(iv)** The Regional Executive Committee shall meet once in six months ordinarily and more frequently if necessary. A clear 15 days notice will be given for the meeting which period shall be reduced to seven days in case of emergency.

**A.(v)** The Regional Executive Committee shall exercise the following powers:

**(a)** to take appropriate decision to carry out the directives of the ITEF CHQ and Circle.

**(b)** to take appropriate decision to pursue the local demands of the employees of the Region.

**A.(vi) Quorum:** - The quorum of the Regional Executive Committee shall not be less than 1/3rd

of its strength.

**A.(vii) Voting:** - The voting shall be on the basis of one vote for every Executive Committee Member. In case of a tie the Regional President will have a casting vote besides his own.

**A.(viii) Regional Secretariat** - It shall consist of Regional President, Regional Vice Presidents, Regional Secretary, Regional Joint Secretaries, Regional Asstt. Secretaries, Regional Treasurer and such other office Bearers as are decided upon by the Circle Conference.

**A.(ix) Powers and functions of Regional Office Bearers:-**

**A.(ix) (a) Regional President:** - He shall preside over all the meetings of the Region and shall exercise a general supervision over the work of the Region.

**A.(ix)(b) Regional Secretary:** - He shall be the Chief Executive of the Region. He shall administer the affairs of the Region. He shall have the powers to examine the accounts and records of the Branches coming under the Region. He shall co-ordinate the activities of the Branches under the Region. He shall act as the link between the Branches in the Region and the Circle Head Quarters.

**A.(ix)(c) Regional Treasurer:** - He shall be responsible for the co-ordination for deduction of subscription from the members of the Region through Branch Secretaries and monitor and supervise the regular remittances of the subscription to the Circle/Region and CHQ.

The other Regional Office Bearers shall normally assist the principal office bearers of the region in the discharge of their functions and shall carry out the functions entrusted to them by the Regional Executive Committee.

**Note:-** The Regional Executive Committee's set up, its power and functions may vary from Circle to Circle and it will decide in the respective Circle Conference .

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**Article XII****A. Organisation and Management of Branches:**

**A.(i) Branch Executive Committee:** - There shall be a Branch Executive Committee for each of the Station where Income Tax Office is located. The Circle Conference to be held immediately after the adoption of this Constitution shall decide upon the number of Branch as in each Circle as per the geographical and organisational requirement. The Branch Executives shall consist of the Branch Secretariat and a Committee member for every 25 primary members elected from among the members of the ITEF of the concerned Branch through secret ballot or at the Annual General Body meeting of the Branch. The tenure of the Branch Sectt- shall be for a period of one year extendable by three months as decided by the Branch Executive Committee and they shall cease to be the Branch office bearers on the expiry of the tenure of one year or one year and three months as the case may be.

**A.(ii) Branch General Body** shall consist of Branch office Bearers and all members of the Branch and shall meet once in a year, extendable by three months on the basis of such decision by the Branch Executive/General Body. The Branch General Body meeting will elect the Branch Office Bearers. Every member will have one vote.

**A.(iii) Powers and functions of the Branch Office Bearers and Branch Executive Committee:**

**A.(iii)(a) Branch President:** He shall preside over all the meetings of the Branch Executive Committee and Branch General Body meeting.

**A.(iii)(b) Branch Secretary:** He shall be the Chief Executive of the Branch and shall administer the affairs of the Branch and carry out the directions received from Region/Circle/CHQ. He shall conduct all correspondence of the Branch. He shall maintain register of members, prepare annual branch reports, convene all meetings, keep minutes of

the proceedings thereof and do such other things as may be entrusted.

**A.(iii)(c) Branch Treasurer:** He shall be responsible for monitoring the deduction of the subscription as also the admission fee from the primary members and monitor for remittance the dues to the Region/Circle/CHQ. Besides, he shall maintain the accounts of the Branch and present the same to the Branch General Body meeting.

**A.(iii)(d) Branch Office Bearers** shall be responsible to take appropriate steps to carry out the directions received from the Region/Circle/ Central Head Quarters.

**Article XIII.****Organisation and Management of Circles with no Muffossil Units: -**

**A.(i) Circle General Body Meeting:** - Circle General Body shall be the Supreme deliberative body for management of the affairs of the respective Circles. It shall consist of Circle Office Beasrs, Executive Committee members and general members of that respective Circle.

The Circle General Body shall ordinarily meet once in two years. However, the Circle Executive Committee shall have the powers to extend the tenure period of 2 years by 3 months in case of unavoidable exigency.

**The Circle General Body** will meet:

(a) to consider and adopt the report of the General Secretary and audited statement of accounts of Circle submitted by the Circle Executive Committee.

(b) to elect Office Bearers and members of the Executive Committee through secret ballot. (c) to appoint Auditor and Circle Election Commissioner.

(d) to consider and decide upon any matter as may be referred to by the Circle Executive Committee;

(e) to express no confidence or suspend any Office bearer or primary member of the ITEF of that Circle

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as a disciplinary measure.

**Note (i):-** Resolutions proposed to be moved at the Circle General Body meeting should reach the Circle General Secretary at least 20 days in advance of the Circle General Body meeting.

**Note (ii):-** The tenure of office bearers so elected shall normally be two years extendable by three months in unavoidable circumstances and exigencies. They shall cease to be the office bearers on the expiry of the tenure of two years or two years and three months as the case may be. The tenure of office bearers so elected shall be reckoned with effect from the date of declaration of the result by the Circle Election Commissioner.

**A.(ii) Circle Special General Body Meeting:** - Special Circle General Body meeting may be convened at the recommendation of the Circle Executive Committee or on the requisition made by 30% of the general members.

**A.(iii) Notice for the Circle General Body/ Special Circle General Body Meeting:** - The notice for the holding of Circle General Body Meeting shall be issued at least 30 days before the date of commencement of General Body meeting. In case of Special Circle General Body meeting the notice shall be issued 15 days prior to the date of commencement of Special Circle General Body Meeting.

**A.(iv) Voting:** - Every ITEF member working in the Circle shall have one vote.

**A.(v) Quorum:** - Quorum of the Circle General Body meeting shall be 1/5th of the total membership of the Circle. However, for the adjourned meeting no quorum shall be required.

**B.(i) Circle Office Bearers:** - It shall consist of Circle President, Circle Vice Presidents, Circle General Secretary, Circle Joint Secretaries, Circle Asst. Secretaries, Circle Treasurer and such other Office bearers as decided by the Circle General Body meeting.

**B.(ii) The Circle Executive Committee:** The Circle also shall have committee members

besides the office bearers elected from among the members of the Circle and there shall be one such executive member for every 100 ITEF members in that Circle or as decided by the Circle General Body Meeting as the case may be. It shall have the following powers and functions:

(a) to take appropriate decision to carry out the directive of the ITEF CHQ. to take appropriate decision to pursue the local demands of the employees of that Circle.

(b) to take such other decisions incidental for the administration of the Circle.

(c) to decide upon suspension of any member of the ITEF of the concerned Circle as a disciplinary measure.

**B.(iii) Quorum:** - Quorum of the Circle Executive Committee shall not be less than 1/3rd of the Committee strength.

**B.(iv) Voting:** - The voting shall be on the basis of one vote for every Executive member. In the case of a tie, the President shall have the casting vote besides his own.

**B.(v)** The Circle Executive shall decide the organisational structure of Branches as per the requirement of the Circle concerned and such Branches shall have the power and functions as detailed in Article XII(A) (iii). The Circle Conference will take decision on the matter in the Conference.

**C.(i) Circle Office Bearers:** - It shall consist of (a) Circle President, (b) Circle Vice Presidents, (c) Circle General Secretary, (d) Circle Treasurer, (e) Circle Joint Secretaries and any other posts of Office Bearers at the Circle level as decided by the Circle General Body.

**C.(ii)** All Circle Office Bearers shall be members of the respective Circles.

**C.(iii)** All Circle Office Bearers shall be elected by the Circle General Body through secret ballot.

**C.(iv)** The members of the Regional Council, JCM shall ordinarily be from among the Circle Office bearers or as decided by the Circle General Body. However, the names so decided upon who shall

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represent the Circle in the Regional Council, JCM shall be forwarded to the concerned authorities under the signature of the Secretary General, ITEF.

**C.(v) Power and functions of Circle Office Bearers:-**

**C.(v)(i) Circle President:** - He shall preside over all meetings of the Circle and shall exercise general supervision over the work of the Circle.

**C.(v)(ii) Circle Vice Presidents:** - They shall assist the President in the discharge of his duties and any of them shall act as President, in the absence of President.

**C.(v)(iii) Circle General Secretary:** - He shall be the Chief Executive of the Circle and shall administer the affairs of the Circle under the control and direction of the Circle General Body and the direction of CHQ.

He shall have the powers to incur an expenditure not exceeding Rs. 10,000/- (Rupees ten thousand only) at a time. He shall conduct all correspondence of the Circle. He shall maintain register of members, prepare annual reports, convene all the meetings, keep minutes of the proceedings thereof and perform such other functions as may be entrusted to him by the Circle Executive Committee.

**C.(v)(vi) Circle Joint Secretaries:** - They shall assist the General Secretary and attend to the duties assigned by the Circle Executive Committee. In the absence of General Secretary, any one of the Joint Secretaries shall act as General Secretary, as decided by the Executive Committee.

**C.(v)(vii) Circle Treasurer:** - He shall be responsible for the maintenance of accounts and will be responsible to the Circle Executive Committee for rendering a proper account of the monies vested in him. He shall keep an imprest cash of Rs. 10,000/- (Rupees ten thousand only) with the Circle General Secretary. He shall render the audited account before the Circle General Body meeting.

**Article XIV.**

**Allocation of Subscription:-** The amount of subscription and the mode of remittance to the Circle, Region and the Branches shall be decided upon by the Circle Conference. However, it will be subject to the conditions imposed under Article VII Ibid.

**Article XV.**

**Application of Funds:** - The application of funds of the ITEF shall be as under:

(a) to meet all expenses (as per Rules & Regulations of the Govt.) of the Secretariat Member/s on Foreign Service.

(b) payment of expenses of the administration of the affairs of the ITEF at CHQ, Circle, Region and Branch.

(c) upkeep of the journal or any other periodicals of the ITEF.

(d) payments in furtherance of the aims and objects of the ITEF.

(e) the funds shall be deposited in the Bank/Banks and shall be operated by the President, Secretary General and Finance Secretary at the CHQ, President / General Secretary and Treasurer of the Circle, (a) Region, Branch respectively.

**Article XVI.**

On adoption of the audited statement of account and report by the respective Circle Conference/ Circle General Body meeting as the case may be, the same shall be submitted to the ITEF CHQ. Similarly, the Regional Secretaries and Branch Secretaries shall submit the statement of accounts to the respective Circle Secretaries and Regional Secretaries.

**Note.** The Secretary General, CHQ on the conclusion of the all India Delegate Conference shall submit the approved report and audited statement of accounts to the Central Board of Direct Taxes similarly the Circle Secretaries on the conclusion of the Circle Conference or General Body meeting shall submit the Audited Statement

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of Accounts and Reports to the concerned Cadre Controlling Authority of the Circles. Similarly, the Regional/Branch Secretaries will submit the Report and Statement of Accounts to the appropriate Heads of Office. (This Note has been incorporated on the direction of Govt to abide by the Recognition rules.)

**Article XVII.**

**Accounting year:** - It shall be the financial year i.e. from 1st April to 31st March, and the account shall be audited each year by the Auditor.

**Article XVIII. Discipline: -**

(i) The Conference shall be competent to take disciplinary action against any member of the Secretariat, a Delegate, a Member of the Working /Executive Committee and primary member of ITEF for indulging in any disloyal conduct and for actions that may tantamount to injuring the interest of the ITEF. The Conference shall have powers to suspend any one from the primary membership of the ITEF for a fixed period of time or until review or expel as it deemed fit on the basis of the consideration of the report placed by the CHQ Secretariat before the Conference.

(ii) In between the two Conferences such powers to take disciplinary action shall be vested with the Central Working Committee subject to a review by the succeeding Conference.

(iii) The Circle Conference/Circle Working Committee shall also exercise powers to suspend an ITEF member including the Circle Sectt./Circle Executive Committee Members but will immediately report the matter to the ITEF CHQ for further action.

(iv) The ITEF CHQ Secretariat shall call for explanation from any of the CHQ Secretariat Member/Circle Secretariat Member/Circle Executive Committee Member/Circle Working Committee Member/and Members etc to explain his alleged disloyalty or action which is injurious to the interest of ITEF and shall submit a report to the Conference or CHQ Working Committee or

Secretariat meetings, as the case may be, recommending action with reasons thereof. The Secretary General shall issue such notice under his signature on behalf of the CHQ Secretariat seeking explanation from the concerned individual. The Secretariat shall consider on merits such explanation received from the individual member concerned before confirming or altering the decision of the Circle Conference/Circle Working Committee as the case may be or placing the suggestions of the Secretariat to the All India Conference. (i) No order of suspension, expulsion or any other form of disciplinary action shall be taken by either the Circle/CHQ Conference, Circle Executive Committee/Central Working Committee without affording reasonable opportunity to the concerned member.

**Article XIX.**

**Channel of Communication:** - The ITEF CHQ alone shall enter into correspondence and negotiation with the Central Board of Direct Taxes or any other higher authorities of the Govt. of India. The Circle shall have the channel of communication with the respective Cadre Controlling **Principal CCIT / CIT (Administration)**. The Regional Committee shall have the channel of communication with the concerned **Pr.CITs/ CITs** and Branches with the concerned **Head of Offices** of the respective mufossil stations.

**NOTE:-** *The Regions/Branches in Circle Hqrs. Stations shall not communicate with the Cadre Controlling Pr.CCIT/CIT(Admn) and its Head Quarter.*

**Article XX.**

Dissolution of the Federation can be decided upon by a Special Delegates Conference called for the purpose after giving one month notice and by a majority of three fourth of the delegates present and after making necessary arrangements for the distribution of the assets and liabilities.

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**Annexure- B**

<b><u>Sl. No.</u></b>	<b><u>Name of the Circles</u></b>	<b><u>Circles HQrs.</u></b>
1.	ITEF Andhra Pradesh & Telengana Circle	Hyderabad
2.	ITEF Bengal Circle	Kolkata
3.	ITEF North Eastern Regions Circle	Guwahati
4.	ITEF Bihar & Jharkhand Circle	Patna
5.	ITEF Mumbai Circle	Mumbai
6.	ITEF Delhi Circle	New Delhi
7.	ITEF Gujarat Circle	Ahmedabad
8.	ITEF Kerala Circle	Kochi
9.	ITEF Madhya Pradesh & Chhattisgarh Circle	Bhopal
10.	ITEF Karnataka & Goa Circle	Bengaluru
11.	ITEF Odisha Circle	Bhubaneswar
12.	ITEF Pune Circle	Pune
13.	ITEF North West Regions Circle	Chandigarh
14.	ITEF Rajasthan Circle	Jaipur
15.	ITEF UP (West) Circle	Kanpur
16.	ITEF UP (East) Circle	Lucknow
17.	ITEF Vidharba Circle	Nagpur
18.	ITEF Tamilnadu & Puducherry Circle	Chennai



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**Schedule- 1**

**ELECTION RULES**

The Mode of Election at the Apex Level i.e. the Central Head Quarter

The Secretariat members of the Income Tax Employees Federation, CHQ. are to be elected from among the delegates attending the Conference that is to be held as per the provisions of the Constitution normally once in 3 years. The Secretariat of the Federation of the ITEF, CHQ shall meet after the issuance of the notice for the Conference and shall decide upon the name of the Chairman Election Commission to be appointed for the ensuing term. The name so decided shall be placed for the consideration of the working Committee prior to the Conference for its approval. The Working Committee's final nomination to the post of Chairman Election Commission shall be placed before the Conference itself for consideration and approval. As and when the Conference gives its assent for the nomination, the Chairman Election Commission so nominated shall take over the function of conducting the Elections for the various posts of secretariat members at the apex level of the Federation. The Chairman Election Commission so appointed shall hold office till the next Conference appoints another Chairman Election Commission. The Chairman Election Commission appointed by the Conference is eligible to be re-nominated again by the next Conference. The Conference is entitled to nominate any member of the ITEF as Chairman Election Commission as also a retired member of the ITEF. The Secretariat of the ITEF, CHQ will render the following documents to the Chairman Election Commission for the conduct of elections at the apex level:

- (1) Copy of the Constitution incorporating the amendments moved, passed and approved till the time of conducting the elections;
- (2) The list of delegates with voting rights;
- (3) Necessary secretarial assistance for the

conduct of election;

(4) Place services of any ITEF member or retired member to act as members of the Election Commission subject to the approval of the Conference/Central working Committee. The number of members of the Commission shall not exceed four and one of the members at the discretion of the **Chairman, Election Commission** shall act as the Member Secretary to the Commission. The members so appointed shall also hold the office till the next conference. The Chairman Election Commission shall hold the election, if it becomes necessary, through secret ballot only. A Delegate may file nomination for as many numbers of posts in the initial stage, but should withdraw his nominations filed for other than the post(s) he prefers to contest before the time of withdrawal. If after final withdrawal, any delegate found to be in the field of election for more than one post, all the nominations of that candidate will be construed as invalid. The candidature should be proposed and seconded by the Delegates of the conference.

(5) The **Chairman, Election Commission** shall communicate the delegates the schedule of election i.e. the date and time for filing nomination, withdrawal, actual time of casting of votes etc. While preparing schedule for election the Secretariat of the ITEF CHQ will be consulted so as to ensure the smooth conduct of the election.

(6) The **Chairman, Election Commission** after conducting the election through secret ballot will cause counting of votes. Necessary permission will be afforded to the candidates or their representatives to be present at the time of counting of votes and inspect the ballot paper to verify its validity. The Chairman Election Commission shall also dispose of any objection that may be raised during the process of conducting the election as per the provisions of the Constitution of the ITEF. The Chairman Election Commission shall have the right to reschedule or postpone the election as and when he feels it

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necessary and unavoidable. He may, if he deems fit to do so, refer any matter to the Conference for a final decision. During the conduct of the election the decision taken by the Chairman Election Commission shall be binding on all concerned

**I. Functions of the Chairman, Election Commission and the Members of the Election Commission.** The **Chairman, Election Commission** and the Members shall constitute the **Election Commission** of the ITEF for the period for which they are elected by the All India Delegates Conference. They shall abide by the decisions of the conference of the ITEF and shall be responsible for the conduct of the election of secretariat members at the apex level and shall also control and supervise the election of office bearers at the Circle/ Regional/ Branch levels. The Circle Election Commissioner appointed by the various Circle Conferences /General Body / Regional/ Branch General Body shall work under the overall control of the Election Commission of the ITEF CHQ. On any matter of dispute arising from the election process at the Circle, Regional and Branch levels, the decision taken by the Election Commission at the apex level shall be binding and final. The Circle/ Regional/ Branch Election Commissioners shall abide by the decision of the Election Commission of ITEF CHQ. In case of any doubt in the interpretation of the provisions of the Constitution, the Election Commissioners at the field formations shall refer the matter to the Chairman, Election Commission and his decisions shall be accepted and acted upon. The Chairman Election Commission, if so decided by the Election Commission of ITEF CHQ, may nominate any member of the ITEF of the Circle/Region/Branch as the case may be to replace any of the Election Commissioners of the Circle/Region/Branch nominated by the Circle/ Region/Branch Conference/ General Body / working/ Executive Committee as the case may be if such Election Commissioners / Election Commission members do not abide by the directives issued by the

Chairman, Election Commission. The Ballot papers and other documents concerning the election of secretariat members at the apex level shall ordinarily be retained for three months from the date of holding the election and in case of dispute for a further period as is deemed fit by the Chairman, Election Commission.

II. **Period of retention of election documents.** The Ballot papers and other documents concerning the election of secretariat members at the apex level shall ordinarily be retained for three months from the date of holding the election and in case of dispute for a further period as is deemed fit by the Chairman, Election Commission.

III. **Mode of election and functions of the Election Commissioners at Circle levels.**

(i) **Circles with Moffusil Branches.**

The election of office bearers of ITEF at Circle level in respect of those Circles which have Moffusil Stations/Branches is to be done at the delegates Conference of the Circle. The Circle Executive / Working Committee shall nominate any member of ITEF of that Circle to be the Circle Election Commissioner and may also nominate one or two members to assist the Circle Election Commissioner. The members and Circle Election Commissioner together will constitute the Circle Election Commission at the Circle level. Their appointments shall be subject to ratification by the Circle Delegates Conference. The Circle office bearers shall provide the election office with the name of delegates who are entitled to attend the Conference as per the provisions of the Constitution for the respective Circles and their voting rights. The Circle Office bearers shall also provide the information concerning the various posts to which the Elections are to be hold in the Conference. As indicated in the case of the Chairman Election Commission and the members, the Circle Election Commissioner and the Circle Election Commission members shall also conduct the Election in the manner described in

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para II above.

The Circle Election Commissioner and the members of the Circle Election Commission shall take appropriate decisions in consonance with the provisions of the Constitution of the ITEF to dispose of the objections if any that may arise during the election. All concerned are duty bound to abide by the decision of the Circle Election Commissioner. Those aggrieved by the decision of the Circle Election Commissioner shall have the right to appeal against the said decision to the Chairman Election Commission. The Circle Election Commissioner and the members of the Circle Election Commission shall hold the office till the next Conference of the Circle concerned. They shall guide supervise and control the Election Commissioner at the Region/Branch level. The Circle Election Commissioners shall draw the Election Schedule in consultation with the Circle office bearers for the smooth conduct of the elections. They shall be entitled to make changes in the schedule as and when it becomes necessary. The Circle Election Commissioner shall ensure that the elections are held in a free and fair manner. The Circle Election Commissioner shall dispose of the appeals against any of the decisions of the Regional/ Branch Election Commissioners in accordance with the provisions of the Constitution of the ITEF and these Rules.

(ii) **Circles with no Moffusil Branches :**

The Circle Executive Committee shall nominate the Circle Election Commissioner subject to the ratification by the Circle General Body from among the members of ITEF of that Circle. Similarly, The Circle Executive Committee shall also appoint members to assist the Circle Election Commissioner subject to ratification of the Circle General Body meeting. The Circle Election Commissioner and the members who constitute the Circle Election Commission so nominated by the Executive Committee and approved by the General Body shall hold the office till the expiry of the tenure of the term of office bearers. The Circle

Election Commission shall hold election for the post in the Circle office bearers and the Executive Committee Members of the Circle. The Circle office bearers shall intimate the Circle Election Commissioner, the posts to which the election as per the provisions of the Constitution of the ITEF is to be held. The Circle Election Commission on receipt of such information as also the list of members who are entitled to cast vote from the Circle General Secretary will draw up a schedule of Election providing adequate number of days for filing of nomination, withdrawal and campaign prior to the date of election. The expenses involved for the conduct of the election shall be met by the Circle Secretariat. The personnel deployed to function as Presiding and Polling officers in the polling booths shall be from among the members of ITEF who do not hold any position as office bearer, or executive committee members of the circle and are not desirous of contesting the election. The Circle Secretariat shall be entitled to fix nomination fee, security Deposit etc. as approved by the Executive Committee of the concerned Circle to meet the Election expenses. The funds so collected will be at the disposal of Circle Election Commissioner and on conclusion of election the Circle Election Commission shall render the accounts to the Circle Secretariat and remit the excess amount generated to the Circle Secretariat. In order to conduct the election in a free and fair atmosphere and in a smooth manner, the Circle Election Commissioner may notify a procedure for the conduct of the Election under intimation to the Chairman Election Commission. The Chairman Election Commissioner on the basis of representation shall if deem necessary modify the said procedure. The Circle Election Commissioner shall ensure that the entire election process i.e. filing of nomination, withdrawal, campaigning, polling through secret ballot, counting etc., are completed normally within a period of not more than 25 days. The Circle Election Commissioner shall also advise the candidate and

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other participants in the election to conduct the campaign in a decent and cultured manner. They will also be advised not to dis-figure the office premises with posters etc. The election shall be through secret ballot. In case of any serious objection by any contestant, the election results shall be declared only with the prior approval of the Chairman Election Commission. In case the Circle Election Commissioner feels that there had been serious violation of the rules and procedure in respect of election of any candidate, he shall withhold the declaration of the results and refer the matter to the Chairman Election Commission for his final decision. On the basis of the decision given by the Chairman Election Commission either the results withheld will be announced or re-election for that post will be ordered. The Circle Election Commissioner will take every effort to announce the election results on the prescribed date itself and shall communicate the same to the members through his notification

**III.(A) Period of retention of election documents.**

The Ballot papers and other documents concerning the election of office bearers at the Circle level shall ordinarily be retained for three months from the date of holding the election and in case of dispute for a further period as is deemed fit by the Circle Election Commissioner.

**I. Election at the Branch/Region level**

The members working in the Branches and Regions wherever it is constituted shall elect the office bearers of the Region or the Branch, as the case may be, the Branch/Regional Executive Committee and the delegates for the Circle Conference. The Executive Committee of the Branch/Region shall nominate an Election Commissioner subject to ratification of the Branch/Regional General Body meeting for the conduct of election of the Branch/Region. The Branch/Regional Secretariat will provide the Election Commissioner so appointed with the list of members who are entitled to participate and vote

in the election. The Regional / Branch Election Commissioner so appointed by the executive committee shall hold the office till the end of the tenure of the office bearers of the Branch or Regional Secretariat. The Election for the Region at the Branch level can either be by secret ballot or by raising of hands in the General Body as is decided upon by the General Body Meeting. The election in case of those Branches with more than 50 members shall, however, be held through secret ballot. The procedures detailed for the election to be held in the Circles without moffusil stations shall mutatis mutandis apply in respect of the Regions/Branches. The Election Commissioners at the Regional/Branch level will be under the guidance, control and supervision of the Circle Election Commissioner. In case of any dispute arising from the conduct of the election the matter shall be referred to Circle Election Commissioner whose decision taken with the approval of the Chairman Election Commission in the matter will be final. The communication of the results of the election will be endorsed inter alia to the Central Head Quarters as also to the Circles. The nomination fees etc. for the conduct of the election for the Branch/Regional level shall be fixed with the approval of the Circle Executive Committee.

**IV.(A) Period of retention of election documents.**

The Ballot papers and other documents concerning the election of office bearers at the Region /Branch level shall ordinarily be retained for three months from the date of holding the election and in case of dispute for a further period as is deemed fit by the Region/Branch Election Officer.

**Schedule-2**

**CODE OF CONDUCT**

**ITEF CHQ Secretariat :**

1. The Secretariat of the ITEF CHQ shall meet and discuss issues pertaining to Income Tax employees as a whole from time to time and take decisions in consonance with the overall

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formulations made by the Working Committee/ Conference of the ITEF CHQ.

2. The Secretariat will function jointly and collectively and the Secretary General will normally be the spokes person on behalf of the Secretariat.

3. The members of the Secretariat will send any item they want to be subjected to discussion to the Secretary General who on receipt of the same shall place it for discussion in the meeting. Similarly the agenda items for discussion at the Departmental Council, Ministry of Finance and in the National Council shall be routed through and submitted in the name of the Secretary General.

4. Normally all correspondences on behalf of the CHQ are to be made by the Secretary General. However, where the Constitution so requires or where the Secretariat/ Central Working Committee / Conference so decides the President shall make and sign the communications to the Govt. and others. In the absence of the Secretary General, Addl. Secretary or any one of the Joint Secretaries may sign correspondences of routine nature.

5. All matters connected with the functioning of Secretariat shall be decided at the duly convened meeting of the Secretariat and no member of the Secretariat is entitled to air any opinion different from the decision of the Secretariat.

6. The complaints about the functioning of the ITEF CHQ. Secretariat received from any Circle Hqrs.of the ITEF shall be placed before the Working Committee meeting/Conference and the decision thereof shall be final in the matter.

7. No member of the Secretariat of the ITEF CHQ will openly criticize the functioning of any of the Secretariat Members of the CHQ or Office Bearers of the Circles, except at the meetings of the Central Working Committee / Conference or of the Secretariat of the ITEF.

8. The Secretary General shall endorse copies of all communications addressed to Pr.CCIT/Pr.CIT to the General Secretary of the

concerned Circle. The General Secretary will be informed of the steps being taken by the CHQ.

9. Either the Secretary General or the President/Working President of the ITEF CHQ. will attend the Conference/Working Committee Meetings of the Circles. The President / Working President in consultation with the Secretary General or vice versa shall nominate any of the Secretariat members to attend such meetings if they are otherwise unable to attend such meetings.

10. The ITEF Secretariat will not circulate any letters to the members of ITEF to voice criticism of any of the secretariat members of the ITEF CHQ or office bearers of the Circles unless and until it is so decided by the Secretariat/Working Committee Meeting of the ITEF. This will, however, not preclude the Secretariat from issuing circulars to inform of the happenings in any Circle/Region/ Branch.

11. The decision of the ITEF Secretariat, on any matter shall be final till it is reviewed and revised either by the Secretariat itself or by the Working Committee or by the Conference. The CHQ Secretariat shall be entitled to devise any procedure to settle the dispute in a Circle/Region/ Branch and the decision of the Secretariat in the matter shall be final. But before any such decision is taken the Circle/Region/ Branch concerned shall have a right of being heard.

12. Any dispute in the internal functioning of the Secretariat or with the Circles/Regions/ Branches has to be settled at the Organisational fora itself i.e. including the forum of Disciplinary Committee. Any secretariat members/ office bearers or general members of ITEF resorting to seek the help of any external agencies to settle any such dispute will be construed to be indulging in activities prejudicial to the interest of the ITEF and shall therefore be liable for disciplinary action.

13. Vacancies arising in the Secretariat of the CHQ/ Circle/ Region/ Branch shall be filled in by co-option from among the members of the CWC/ Circle Working/ Executive Committee, Regional

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Working/ Executive /Branch executive committee as the case may be.

14. Vacancies arising in the Circle Executive Committee/ Regional Working Committee/ Executive Committee, Regional Working Committee/ Executive Committee, Branch Executive Committee will be filled up by co-option from among the members of ITEF of the concerned Circle/ Region/ Branch as the case may be.

**For Circle/ Region/ Branch Office Bearers and its Members:**

1. The Circle Office Bearers of the ITEF shall meet often and discuss issue and problems of the Circle and take collective decisions.

2. The Circle Office Bearers will take decision in consonance with the direction and policies formulated by the ITEF at its apex level i.e. Central Working Committee and All India Conference.

3. The Circle Office Bearers will carry out the directions issued by the ITEF CHQ Secretariat from time to time.

4. The General Secretary of the Circles may make correspondence on behalf of the Circle Hqrs. to various authorities as also with ITEF CHQ and its Branches.

5. Normally the Branches will enter into correspondence with the Circles and shall endorse copies of all its correspondence with the CHQ to the Circles.

6. The office bearers of the Circles shall function jointly and take decision collectively. Any matter which a Circle office bearers like to be discussed at Secretariat shall be placed at the meeting of the Circle Secretariat and the decision taken thereon shall be binding upon by all on concerned.

7. Any dispute arising amongst the Circle Office Bearers shall first be referred to various fora available for the Circle for resolution, failing which shall be referred to the ITEF CHQ Secretariat whose decision shall be final.

8. In case of any dispute over the functioning of the Circle/ Region/ Branches the same shall be referred to the Disciplinary Committee.

9. The complaints over the functioning of the Circle Office Bearers by the Branches/Regions shall be placed before the Executive Committee/ Working Committee/Conference of the Circle concerned and their decision in the matter shall be final.

10 No office bearer of the Circle /Region/ Branch will openly criticise the functioning of any of the office bearers either of the Circles/Regions/ Branches except at the meeting of the Circle Executive/ Annual General Body.

11. Any member of ITEF will voice criticism of the ITEF CHQ/ Circles/ Regions/ Branches anywhere including in the different Media other than the organisational forum, viz. Branch /Regional/ Circle General Body Meeting, Circle Working Committee/ Executive Committee Meeting deemed to be indulging in anti-Federation/ anti-organisation activities and will be liable for disciplinary action.

12. The Circle /Region/Branch office bearers shall not in their correspondence with the CBDT/ Govt.

13. The Circle/Region/Branch shall not circulate any letter or correspondence voicing criticism of the functioning of either the CHQ or any of the Circles/Regions/Branches of the ITEF. The issues on which differences arise shall be subjected to discussion at the Central Working Committee Meeting/ All India Conference, Circle Executive Committee/ Working Committee/ General Body Meeting and their decision shall be final.

14. The Circle/Region/Branch shall circulate all circulars/ letters/ journals/ bulletins issued by CHQ amongst the members of the ITEF.

15. All disputes in the functioning of the ITEF at all levels are to be resolved through discussions and deliberations at their respective organisational fora, viz. Branch /Region General Body, Circle

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Executive/Working Committee/Circle General Body/ Conference, CHQ Secretariat/ Central Working Committee/Conference etc., and any member of the ITEF, who refuses to abide by such decisions or resort to resolving the issue through external for a other than those mentioned above, shall be, after affording an opportunity of being heard, deemed to be indulging in anti-Federation activities and will be liable for disciplinary action.

16 The decision taken by the ITEF CHQ Secretariat in respect of any disciplinary matter either on the recommendation of the disciplinary committee or suomoto concerning any secretariat members of the CHQ or any office bearers of the Circle/Region/Branch or any member of the ITEF after affording an opportunity of being heard to the person concerned shall be final and shall be reviewed only by the Central Working Committee or by the All India Conference.

17 The Secretariat of the ITEF CHQ/Circle/ Region/Branch shall keep proper accounts of all its financial transactions and shall submit the same periodically to the CHQ/Circle/Region/ Branch Working /Executive Committee respectively. The audited accounts will be submitted to the All India Conference/Circle Conference /General Body Meeting/Region/ Branch General Body Meeting for their approval. The copies of the statements of accounts of the Circle/Region/Branch shall be sent to the ITEF CHQ. The Circle/ Region/ Branch Secretaries or Finance Secretaries/Treasurers shall reply to all the queries raised by the CHQ in this regard. The Secretary General, CHQ shall submit the statement of accounts along with the report as approved by the delegates conference and list of secretariat members elected by the delegates of the Conference to the CBDT, immediately after the conclusion of the All India Conference. The General Secretaries of the Circle/ Region/ Branch shall submit the statement of accounts and reports as approved and list of office bearers elected in the Conference/General Body meeting of the concerned Circle/ Region/ Branch

to the respective Pr. CCIT or the concerned Head of Offices of Region/ Branch respectively

18. The Secretariat of the CHQ and Office Bearers of the Circle/Region/ Branch will normally take steps to convene the Conference/General Body Meeting etc. before the expiry of the tenure prescribed under the Constitution. If for any exigency, the Conference/ General Body Meeting cannot be held before the said expiry of the term, necessary permission from the appropriate forum will be taken to extend the tenure period as prescribed by the relevant provisions of the Constitution. Notices will be issued to all concerned and members intimating such decision taken and will also intimate the date and month in which such Conference/ General Body meeting will be held. It will be the prerogative of the next higher body to take appropriate decision including setting up of an ad-hoc body at appropriate level for the convening and holding the Conference/General Body Meeting of any Circle/Region/Branch, if no steps are taken by the concerned Circle/Region/ Branch Secretariat to hold the Conference/General Body meeting and elections at the appropriate time. 18. After the Conference and elections, the Chairman, Election Commission / Circle / Region/ Branch Election Commissioner will notify the results with copies to the appropriate Administrative Authority as also to the ITEF CHQ./ Circle/Region/Branch. After issuance of such notifications the outgoing Secretary will, in consultation with the newly elected Secretary, decide upon the date of handing over and taking over of charges of the records. The outgoing President, Secretary and Finance Secretary shall take steps to immediately write to the Bank Authorities intimating them of the new incumbents who have taken over the charge. The handing over and taking over of charge should normally be done within a period of seven days from the date of publication of results of elections held and in any case not later than a period of thirty days there from.

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F. No.B-12020/05/2022-Ad.IX  
Government of India  
Ministry of Finance  
Department of Revenue  
(Central Board of Direct Tax)  
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Room No.10, 5<sup>th</sup> Floor, Jeevan Vihar Building,  
Sansad Marg, New Delhi - 110001  
Dated : 15<sup>th</sup> February, 2023

To

The President/Secretary General  
Income Tax Employees Federation  
A2/95, Manishinath Bhawan  
Rajouri Garden, New Delhi - 110027

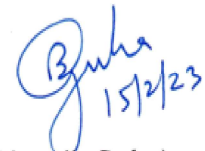
Subject:- Approval of Amendments in the Constitution of ITEF-regarding.

Sir,

I am directed to refer to your letter No.N-1/2021-24 dated 23.02.2022 and 18/12/2022 on the subject cited above and to say that the Competent Authority has accorded approval to the amendments proposed in the Constitution of Income Tax Employees Federation(ITEF) except Article XII A(i).

2. Amendments approved may be incorporated and a fresh copy of the Constitution may be forwarded to the Board for records.

Yours faithfully,



(Biswajit Guha)

Under Secretary to the Govt. of India  
Tel. : 011-23741823  
E-mail : guha.biswajit@gov.in



