



# THE GOODS AND SERVICES TAX PRACTITIONERS' ASSOCIATION OF MAHARASHTRA

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## NOTICE FOR SPECIAL GENERAL MEETING

Notice is hereby given that a Special General Body meeting of The Goods and Service Tax Practitioners' Association of Maharashtra in terms of Articles 11(3), 12, 29 & 29A of the Constitution shall be held on Friday, 14<sup>th</sup> June 2024 at The Goods and Service Tax Practitioners' Association of Maharashtra Hall, Room No. 104, GST Bhavan, Mazgaon, Mumbai – 400010 at 2.00 pm to consider the following agenda.

1. To consider the alteration, amendments, addition or omissions in the Constitution as recommended by managing Committee.

**Note:**

- 1 If there is no quorum at 2.00 pm the meeting will be adjourned for half an hour and the members present shall form the quorum.
- 2 No other item of agenda shall be considered at the above meeting.

Mumbai

Date 14<sup>th</sup> May, 2024.**Vinod Mhaske / Jatin Chheda**

Hon. Joint Secretaries

**Draft Constitutional Amendments**

Clause No	Existing Clause	New Clause	Reason
3(f)	Addition	<i>Member: Only those individuals who qualify under Chapter III Membership Classes 5(1),5(2), 5(3), 5(4), 5(6) shall unless specified otherwise be treated as a Member under this Constitution.</i>	This is done to ensure Student Members are distinguished from other members for rest of the Constitution
3(g)	Addition	<i>Term: Term herein shall mean term of the Managing Committee</i>	
5	<p><b>CLASSES:</b> There shall be the following classes of Members of the Association</p> <p>(1) Honorary Members (2) Donor Members (3) Patron Members (4) Life Members (5) Ordinary Local Members (6) Ordinary [Outstation] Members</p>	<p><b>CLASSES:</b> There shall be the following classes of Members of the Association</p> <p>(1) Honorary Members (2) Donor Members (3) Patron Members (4) Life Members (5) Ordinary Local Members (6) Ordinary [Outstation] Members (7) <i>Student Members</i></p>	Adding Student member as a class of member at 5(7)
6 & 8			Amendment to Clause 6 and dropping table for fees in 8 and give some limited power to the MCM to change the fees

<p>6(2)</p>	<p>Donor or Patron Member: Any individual may on application to and subject to the approval by the Managing Committee of the Association, be admitted as Donor or Patron Member on payment of membership fee as prescribed in Article 8 hereof.</p> <p>Donor Member: 21,000</p> <p>Patron Member: 15,000/-</p>	<p><b><i>Donor or Patron Member:</i></b></p> <p><i>Any individual may on application to and subject to the approval by the Managing Committee of the Association, be admitted as a Donor or a Patron Member on Payment of Membership fees as hereunder</i></p> <p><i>Donor Member: 2,00,000/-</i></p> <p><i>Patron Member : 1,50,000/-</i></p>	<p>Amendment to Clause 6 and dropping table for fees in 8 and give some limited power to the MCM to change the fees</p>
<p>6(3)</p>	<p><b>Life Member:</b> Any individual eligible to practice Indirect Tax Law, may on application to and subject to the approval by the Managing Committee of the Association, be admitted as a Life Member on payment of admission fees, and membership</p>	<p><b><i>LIFE MEMBER:</i></b> <i>Any individual eligible to practice Indirect Tax Laws, may on application to and subject to approval by the Managing Committee of the Association, be admitted as a Life Member on payment of admission fees, and membership fees as prescribed hereunder</i></p> <p><i>*Admission Fees : 800/-</i></p> <p><i>*Life Membership fees : 10,000/-</i></p> <p><i>The Managing Committee shall have power to revise the fees not more than 25% of the existing</i></p>	

	<p>fees as prescribed under Article 8 that may be decided by the Managing Committee from time to time which shall not exceed ` 5,000/-</p>	<p><i>fees for the term, subject to such power being exercised only once during the term.</i></p>	
6(4)	<p><b>Ordinary Local or Outstation Member:</b> Any individual (Local or Outstation) and any firm or LLP (Local or Outstation) whose majority of partners individually are eligible to practice Indirect Tax Laws, may be admitted by the Managing Committee, on such applicant making the payment of admission fees, as may be decided by it from time to time which shall not exceed ` 2,000/- as also annual membership fees as may be decided under Article 8 hereof:</p>	<p><i>Ordinary Local or Outstation Member: Any individual (Local or Outstation) and any firm or LLP (Local or Outstation) whose majority of partners individually are eligible to practice Indirect Tax Laws, may be admitted by the Managing Committee, on such applicant making the payment of admission fees, and annual Membership Fees as prescribed hereunder:</i></p> <p><b>Ordinary Local Member:</b>  <i>Admission Fees: 500/-  Annual Fees: 1,500/-  Advance Membership fees for subsequent two years (Optional): 2,700/-  Advance Membership fees for subsequent Three years (Optional): 4,050/-  Advance Membership fees for subsequent Five years (Optional): 6,750/-</i></p> <p><b>Ordinary Outstation Member</b>  <i>Admission Fees: 500/-  Annual Fees: 1,250/-</i></p>	

		<p><i>Advance Membership fees for subsequent two years (Optional): 2,250/-</i></p> <p><i>Advance Membership fees for subsequent Three years (Optional): 3,375/-</i></p> <p><i>Advance Membership fees for subsequent Five years (Optional): 5,625/-</i></p> <p><i>The above-mentioned fees shall include the annual subscription charges along applicable taxes for the GST Review. The Managing Committee shall have the power to revise the fees not more than 25% of the existing fees for the term, subject to such power being exercised only once during the term.</i></p>	
6(5)	<p><b>General:</b> Any individual or firm desirous of becoming a member of the Association other than an Honorary Member, shall apply in writing in a prescribed form accompanied by the admission fees and the annual membership fees. The application shall be placed</p>	<p><b>General:</b> Any person (as defined under Section 2(31) of the Income Tax Act 1961), desirous of becoming a member of the Association other than an Honorary Member, shall apply in writing in a prescribed form accompanied by the admission fees and the annual membership fees as per clause 4 mentioned herein above. The application shall be placed before the managing Committee and only on its approval, the applicant shall be admitted as a member of the Association.</p>	

	<p>before the Managing Committee and only on its approval; the applicant shall be admitted as a Member of the Association.</p>		
<p>6(6)</p>	<p><b>Addition</b></p>	<p><i>Student Member(To be incorporated)</i>  <i>Any student aspiring to practice or gain expertise in the field of taxation may apply to become a student member upon payment of admission fees and Membership fees as prescribed hereunder.</i></p> <p><i>Admission Fees: 500/-</i>  <i>Membership Fees: 500/-</i>  <i>Advance Membership fees for subsequent Three years (Optional): 1,500/-</i></p> <p><i>Membership eligibility requires the student to provide evidence of enrolment in a recognized undergraduate or postgraduate (Master's) degree program at a university established/recognised by law. Membership in this category shall automatically terminate after a period of five consecutive years or upon completion of the student's undergraduate or postgraduate (Master's) program, whichever is earlier. Subject to conditions laid down in this clause, the</i></p>	

		<i>membership must be renewed annually.</i>	
Notes		<p>Notes:</p> <p><i>(1) The Admission fees for person as per clause 5 shall be ` 800</i></p> <p><i>(2) An Ordinary Local Member or Ordinary Outstation Member can opt to pay the Annual Membership Fees of the Association for the current year along with Advance Membership Fees for immediately two or three or Five succeeding years. Any subsequent revision in the amount of Membership Fees shall not be applicable to such member for the period for which the Advance Membership Fees are paid. The membership of such members shall be renewed automatically for the said immediately succeeding two or Three or Five years' subject to provisions of Article 10.</i></p> <p><i>(3) Charges for Postage/Courier or any other medium of delivery shall be collected separately from the Members/subscribers in</i></p>	

		<p><i>addition to the above Fees/charges.</i></p> <p><i>(4) Taxes as may be applicable on above Fees/ Charges shall be collected separately from the Members/Subscribers in addition to the above Fees/Charges.</i></p> <p><i>(5) The Annual Membership Fees shall be due and become payable on the 1st of April of every year. Annual Membership of an Ordinary Local or Outstation Member shall be renewable from year-to-year without payment of admission fees provided, however, the renewal annual membership fee is paid latest by the 30th April of the year concerned. The membership shall be renewable subject to the provisions of Article 10(2)(iii).</i></p> <p><i>(6) Notwithstanding anything, all powers can only be exercised prospectively at a date specified.</i></p>	
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**Clause 8 Amendment to Clause 8 Membership fees to be called Subscription Fees**

*Table to be dropped*

- 1. The Subscription Charges/Annual Service Charges for the GST Review w.e.f. 01<sup>st</sup> April, 2025 shall be as under or as revised by the Managing Committee from time to time. The Power of revision by the Managing Committee shall be restricted to only once during the course of the term and such revision shall not exceed more than 50% of the existing subscription charges.:*



<i>Class of Member/subscriber</i>	<i>Annual Fees</i>	<i>Advance subscription fees for subsequent two years (Optional)</i>	<i>Advance subscription fees for subsequent three years (Optional)</i>
<i>Life Member</i>	<i>1000</i>	<i>2000</i>	<i>3000</i>
<i>Patron Member</i>	<i>1000</i>	<i>2000</i>	<i>3000</i>
<i>Donor Member</i>	<i>1000</i>	<i>2000</i>	<i>3000</i>
<i>Subscriber to STR</i>	<i>1500</i>	<i>3000</i>	<i>4500</i>

2. *Postage/Courier or any other medium of delivery shall be collected separately from the Members/subscribers in addition to the above Fees/charges.*
3. *Taxes as may be applicable on above Fees/ Charges shall be collected separately from the Members/Subscribers in addition to the above Fees/Charges.*

**Additional eligibility criteria to be included for MCMs and Obs**

*Under Article 17 Clause 3A to be inserted*

*Subject to Clause 3 of Article 17, any member of the Association shall be eligible to file the Nomination Form for the following posts subject fulfilment of additional criteria mentioned against each post in the table given hereinbelow :*

<i>Post</i>	<i>Additional Eligibility Criteria for filing the Nomination</i>
<i>Managing Committee Member a fresh</i>	<i>Eligible only if the Applicant has physically attended 6 study circle meetings within 12 months immediately preceding the date of Application.</i>
<i>Managing Committee Member of the preceding term filing nomination for the next term</i>	<i>Eligible only if the Applicant has physically attended 6 Study Circle meetings within 12 months immediately preceding the date of Application and physically attended 6 Managing committee meetings during the preceding term before the date of Application</i>

*Hon Jt Secretary, Hon. Treasurer,  
Vice President and President*

*Eligible only if the Applicant has physically attended 6 Study Circle meetings within 12 months immediately preceding the date of Application and physically attended 6 Managing committee meetings during the preceding term before the date of Application*

*For the purpose of clarification, it is hereby stated that attendance as per this clause shall mean the individual member signing the Register maintained by the Association.*

**Introduce non refundable deposit requirement in clause 19 of Article 17 under Election Rules**

Subject to being eligible as per clause 3 and 3A, any member shall pay Rs 3000/- (Rupees three thousand only) as non-refundable deposit along with the nomination form for a post of the office bearer or a member of the managing committee.

**Include clause d in Article 20 of the Powers of the Managing Committee to enable correct method is followed for revision.**

Subject to powers of revision of admission, annual, and subscription fees as per Article 6 and 8, any such revision by the Committee shall be carried out by a separate resolution and the same shall be published in the GSTR review and also displayed conspicuously in the GSTPAM Library.