



Certificate of Incorporation (under Act XVIII of 1994)

No. TO-1029/2021

I hereby certify that Vat Consultants Association of Bangladesh (VCAB) is this day incorporated under the Companies Act (Act XVIII) of 1994 and that the Company is Limited.

Given under my hand at Dhaka this Twenty-Fourth day of November two thousand and twenty-one.

*By order of
Registrar*

*Assistant Registrar
Registrar of Joint Stock Companies & Firms
Bangladesh*



N.B. This certificate is digitally signed. Please find the soft copy to verify the signature.



দি ফেডারেশন অফ বাংলাদেশ চেম্বার্স অফ কমার্স অ্যান্ড ইন্ডাস্ট্রি
The Federation of Bangladesh Chambers of Commerce and Industry

Federation Bhaban

60, Motijheel Commercial Area, Dhaka-1000, Bangladesh
Phone: 9561714, 9560456, PABX: 9560102-3, Fax : 880-2-9576261
E-mail: fbcci@bol-online.com, Website: www.fbcci-bd.org



১০ জানুয়ারী ২০২১

এফবিসিসিআই/এমএলএ/বাম-৪৩/২০/৩১০

পরিচালক
বাণিজ্য সংগঠন
বাণিজ্য মন্ত্রণালয়
গণপ্রজাতন্ত্রী বাংলাদেশ সরকার
বাংলাদেশ সচিবালয়, ঢাকা-১০০০।

পরিচালক, অফিস সচিব এর সংকেত	
উপসচিব/সিনিয়র সচিব	
উপসচিব/সিনিয়র সচিব	
সিনিয়র সচিব	
সচিব	
তারিখ	২০/০২/২০২১
স্বাক্ষর	

৩২/৩

৩১.০১.২০২১

উপসচিব (টিও-২অধিশাখা)

নং...২০১৬...জাং...২০১৬...১৯২১

বিষয়ঃ প্রস্তাবিত VAT Consultants Association of Bangladesh-এর অনুকূলে টি.ও লাইসেন্স প্রদান প্রসঙ্গে।

মহোদয়,

এফবিসিসিআই এর ৭ জানুয়ারী ২০২১ ইং তারিখের স্মারক নং এফবিসিসিআই/এমএলএ/বাম-৪৩/২০/৩০০ এর অনুবৃত্তিক্রমে এবং মিজ সুবর্ণা সরকার, সিনিয়র সহকারী সচিব, বাণিজ্য মন্ত্রণালয়-এর অধ্যকার (১০/০১/২০২১ ইং) মৌখিক অনুরোধ অনুযায়ী টি.ও. লাইসেন্স প্রদানের নিমিত্ত এফবিসিসিআই এর সুপারিশ এসোসিয়েশন ও চেম্বার ভিত্তিক আলাদা আলাদা ভাবে প্রদান করা হলো।

প্রস্তাবিত ও সুপারিশকৃত এসোসিয়েশন এর নামঃ

VAT Consultants Association of Bangladesh

আন্তরিক ধন্যবাদান্তে,

আপনার একান্ত,

মোহাম্মদ মাইফুজুল হক
প্রধান নির্বাহী কর্মকর্তা



গণপ্রজাতন্ত্রী বাংলাদেশ সরকার
বাণিজ্য মন্ত্রণালয়
বাংলাদেশ সচিবালয়, ঢাকা
www.mincom.gov.bd



স্মারক নম্বর: ২৬.০০.০০০০.১৫৭.৩৩.০১১.১১-৩৮০

তারিখ: ১৪ আশ্বিন ১৪২৮
২৯ সেপ্টেম্বর ২০২১


প্রেরক : সোলেমান খান
অতিরিক্ত সচিব
পরিচালক, বাণিজ্য সংগঠন

প্রাপক: আহ্বায়ক
'Vat Consultants Association of Bangladesh (VCAB)'
শাহ আলী টাওয়ার (১২ তলা), ৩৩, কারওয়ান বাজার সি/এ, ঢাকা-১২১৫

বিষয়: বাণিজ্য সংগঠন অধ্যাদেশ, ১৯৬১ এর ৩(১) ধারা অনুযায়ী "Vat Consultants Association of Bangladesh (VCAB)"-এর অনুকূলে লাইসেন্স ইস্যু।

উপর্যুক্ত বিষয়ের পরিপ্রেক্ষিতে জানানো যাচ্ছে যে, বাণিজ্য সংগঠন অধ্যাদেশ, ১৯৬১ এর ৩(১) ধারা অনুযায়ী 'Vat Consultants Association of Bangladesh (VCAB)'-এর নামে ২৯ সেপ্টেম্বর ২০২১ তারিখে ১৯/২০২১ নম্বর লাইসেন্স মঞ্জুর করা হলো। লাইসেন্সে বর্ণিত শর্তাবলি অবশ্য পালনীয়।

সংযুক্ত: ০১ (এক) ফর্দ।


সোলেমান খান
অতিরিক্ত সচিব
পরিচালক, বাণিজ্য সংগঠন

অনুলিপি: (জ্যেষ্ঠতার ক্রমানুসারে নয়)

- ০১। ভাইস চেয়ারম্যান, রপ্তানি উন্নয়ন ব্যুরো, টিসিবি ভবন, ১ কারওয়ান বাজার, ঢাকা।
- ০২। প্রধান নিয়ন্ত্রক, আমদানি ও রপ্তানি নিয়ন্ত্রকের দপ্তর, ৬২/৩ ফ্রীডা ভবন, (১৪-১৫ তলা) পল্টন, ঢাকা।
- ০৩। নিবন্ধক, যৌথমূলধন কোম্পানি ও ফার্মসমূহের পরিদপ্তর, টিসিবি ভবন (৭ম তলা), ১ কাওরান বাজার, ঢাকা-১২১৫।
- ০৪। জেলা প্রশাসক, ঢাকা।
- ০৫। সভাপতি, ফেডারেশন অব বাংলাদেশ চেম্বার্স অব কমার্স এন্ড ইন্ডাস্ট্রি, ৬০ মতিঝিল, বা/এ ঢাকা-১০০০।
- ০৬। সহকারী প্রোগ্রামার, বাণিজ্য মন্ত্রণালয়, বাংলাদেশ সচিবালয়, ঢাকা (বাণিজ্য মন্ত্রণালয়ের ওয়েবসাইটে প্রকাশের অনুরোধসহ)।
- ০৭। অফিস কপি।



গণপ্রজাতন্ত্রী বাংলাদেশ সরকার
বাণিজ্য মন্ত্রণালয়
বাংলাদেশ সচিবালয়, ঢাকা
www.mincam.gov.bd



লাইসেন্স নং- ১৯/২০২১

তারিখ: ১৪ আশ্বিন ১৪২৮
২৯ সেপ্টেম্বর ২০২১

বাণিজ্য সংগঠন অধ্যাদেশ, ১৯৬১ এর ৩(১) ধারা অনুযায়ী প্রদত্ত লাইসেন্স

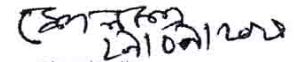
যেহেতু, গণপ্রজাতন্ত্রী বাংলাদেশ সরকারের নিকট সন্তোষজনকভাবে প্রতীয়মান হয়েছে যে, কতিপয় ব্যক্তি বা ব্যক্তিশ্রেণী 'Vat Consultants Association of Bangladesh (VCAB)'-এর নামে বাণিজ্য সংগঠন প্রতিষ্ঠা করে একটি সাধারণ উদ্দেশ্য সাধনে এবং সংগঠনের অন্তর্ভুক্ত ব্যক্তি বা ব্যক্তিশ্রেণীর প্রতিনিধিত্ব করার উদ্দেশ্যে একত্রিত হতে যাচ্ছে এবং

যেহেতু, উক্ত সংগঠনের অর্জিত লাভ এবং অন্যান্য আয় কেবল এ সংগঠনের উন্নতি সাধনকল্পে ব্যয়িত হবে এবং এর সদস্যগণের মধ্যে উক্ত লাভ/লভ্যাংশ হিসেবে বন্টন করা হবে না;

সেহেতু, বাণিজ্য সংগঠন অধ্যাদেশ, ১৯৬১ এর ৩(১) ধারা অনুসারে সরকার সন্তুষ্ট হয়ে 'Vat Consultants Association of Bangladesh (VCAB)' সংগঠনটিকে নিম্নে উল্লিখিত শর্তসাপেক্ষে লাইসেন্স প্রদান করল:

- (ক) বাণিজ্য সংগঠন অধ্যাদেশ, ১৯৬১ এর ৩(১) ধারা এবং এর আওতাধীন প্রয়োজনীয় সকল শর্তাদি পূরণপূর্বক লাইসেন্স প্রদানের তারিখ হতে ৬০ (ষাট) দিনের মধ্যে সংগঠনটিকে যৌথমূলধন কোম্পানি ও ফার্মসমূহের পরিদপ্তরে সীমাবদ্ধ দায়সহ এর নামের সঙ্গে "লিমিটেড" শব্দ ব্যবহার না করে নিবন্ধিকরণ করতে হবে;
- (খ) সরকার কর্তৃক সংগঠনটির অনুমোদিত সংঘস্মারক/সংঘবিধিতে সরকার প্রয়োজনে পরবর্তীতে যে কোন সংশোধন/পরিবর্তন আনয়নের ক্ষমতা সংরক্ষণ করে এবং সরকার কর্তৃক অনুরূপ কোন নির্দেশনা প্রদান করা হলে সংগঠনটি এর সংঘস্মারক/সংঘবিধিতে প্রয়োজনীয় সংশোধন করতে বাধ্য থাকবে;
- (গ) যৌথমূলধন কোম্পানি ও ফার্মসমূহের পরিদপ্তরে নিবন্ধনের পর নিবন্ধক, যৌথমূলধন কোম্পানি ও ফার্মসমূহের পরিদপ্তর কর্তৃক সত্যায়িত দু'টি ছাপানো সংঘস্মারক/সংঘবিধির কপি এবং নিবন্ধন প্রত্যয়নপত্রের দু'টি ফটোকপি পরিচালক, বাণিজ্য সংগঠন —এর নিকট জমা দিতে হবে (অনুমোদিত সংঘস্মারক ও সংঘবিধির একটি কপি এ সঙ্গে সংযুক্ত)
- (ঘ) অনুমোদিত সংঘস্মারক/সংঘবিধির কোন বিধান বাণিজ্য সংগঠন অধ্যাদেশ, ১৯৬১ এর কোন বিধানের সঙ্গে সাংঘর্ষিক হলে অধ্যাদেশের বিধান প্রযোজ্য হবে এবং অনুমোদিত সংঘস্মারক/সংঘবিধির যে কোন অসঙ্গতি বা ত্রুটি সংশোধনপূর্বক নিবন্ধক, যৌথমূলধন কোম্পানি ও ফার্মসমূহের পরিদপ্তর ও মন্ত্রণালয়ে উপস্থাপনপূর্বক পুনরায় অনুমোদন গ্রহণ করতে হবে;
- (ঙ) সময় সময় সরকার কর্তৃক সংগঠন সংক্রান্ত আরোপিত শর্তাদি এবং বিধি-বিধান অবশ্যই পালনীয় হবে। এ বিষয়ে সরকার কোন নির্দেশনা প্রদান করলে সংগঠনের সংঘস্মারক/সংঘবিধিতে অবশ্যই অন্তর্ভুক্ত করতে হবে।
- (চ) নিবন্ধনের পর ৬০ (ষাট) দিনের মধ্যে ফেডারেশন অব বাংলাদেশ চেম্বার্স অব কমার্স এন্ড ইন্ডাস্ট্রি-এর নিকট সদস্যতুলিত্বের জন্য আবেদন করতে হবে;
- (ছ) সংগঠনের জন্য আবশ্যিকভাবে স্থায়ী অফিস প্রতিষ্ঠা করতে হবে;
- (জ) নিবন্ধনের পর ০১ (এক) মাসের কম নয় বা ০৩ (তিন) মাসের অধিক নয় এ সময়ের মধ্যে সংগঠনের প্রথম সাধারণ সভা আহ্বান করতে হবে এবং ০৬ (ছয়) মাসের মধ্যে নির্বাচনের মাধ্যমে পূর্ণাঙ্গ নির্বাহী কমিটি গঠন করতে হবে;
- (ঝ) সংগঠনটি সরকার এবং জনস্বার্থের পরিপন্থী কার্যক্রম বা রাষ্ট্র বিরোধী কোন তৎপরতায় লিপ্ত হবে না;
- (ঞ) বাণিজ্য সংগঠন অধ্যাদেশ, ১৯৬১ এর কোন বিধান এবং উপরে বর্ণিত ও সংঘস্মারক/সংঘবিধিতে উল্লিখিত শর্তাবলীর কোনরূপ বরখেলাপ বা লঙ্ঘন করা হলে এ সংগঠনকে প্রদত্ত লাইসেন্স বা নিবন্ধিকরণের কোন কার্যকারিতা বহাল থাকবে না এবং আইনের দৃষ্টিতে এই লাইসেন্স অচল বলে গণ্য হবে।

এ লাইসেন্স দু'হাজার একুশ সনের সেপ্টেম্বর মাসের ২১ তারিখে আমার স্বাক্ষরে প্রদত্ত হলো।



সোলেমান খান
অতিরিক্ত সচিব
পরিচালক, বাণিজ্য সংগঠন

ইস্যু নং 8296
ট্যান্স, কোর্টফি ও
শুধু নগদারিত।



THE TRADE ORGANIZATIONS ORDINANCE, 1961
(Ordinance No. XLV of 1961)

A COMPANY LIMITED BY GUARANTEE

AND

REGISTERED UNDER SECTION 28 OF THE COMPANIES ACT, 1994

MEMORANDUM OF ASSOCIATION

AND

ARTICLES OF ASSOCIATION

সত্যায়িত

১৫/১১/২০২৩

মোঃ আবদুর রাজ্জাক গাজী
কর্তৃকারী সচিব
বাণিজ্য মন্ত্রণালয়
গণপ্রজাতন্ত্রী বাংলাদেশ সরকার।

OF



VAT CONSULTANTS ASSOCIATION OF BANGLADESH (VCAB)

মোঃ রফিক আহমেদ রনী
সহকারী রেজিস্ট্রার
রোজিট্রারের পক্ষে।
স্বাক্ষর ও পাঠক

২৫/১১/২৩



THE TRADE ORGANIZATIONS ORDINANCE, 1961 (Ordinance No. XLV of 1961)

A COMPANY LIMITED BY GUARANTEE AND

REGISTERED UNDER SECTION 28 OF THE COMPANIES ACT, 1994

MEMORANDUM OF ASSOCIATION OF VAT CONSULTANTS ASSOCIATION OF BANGLADESH (VCAB)

- I. The name of the Association shall be "VAT CONSULTANTS ASSOCIATION OF BANGLADESH (VCAB)"
- II. The Registered office of the Association shall be situated at Bangladesh.
- III. The object for which the Association is established are "VAT Consultants Association of Bangladesh (VCAB)" belonging to members of the association, and the doing of all such other thing as are incidental or conducive to the attainment of the above object":
(All the objects will be implemented after obtaining necessary permission from the Government / Concerned authority/ Competent authority before implementation of Association):
 - a) to provide a common place for the Association of the members of the Association and other conveniences such as library, lounge room, luncheon and other amenities as may be possible from time to time.
 - b) to protect the interest of the members and the privileges of the profession;
 - c) to assist in the development of good laws, in the formulation of sound and practical rules and bye-laws by the various authorities;
 - d) to suggest useful legislation, discuss important and interesting points relating to laws including Value Added Tax and Supplementary Duty Act, 2012 (Act No. 47 of 2012), to diffuse useful knowledge for molding public opinion towards the observation of rule of law
 - e) to raise the standard of Consultancy and of professional assistance to the public;

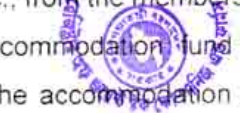
স্বাক্ষরিত
২০/১১/২০২১
মোঃ মাকিন আহমেদ বনী
সহকারী সেক্রেটারি
রেজিস্ট্রারের কার্যালয়
ঢাকা

স্বাক্ষরিত
২০/১১/২০২১
মোঃ মাকিন আহমেদ বনী
সহকারী সেক্রেটারি
রেজিস্ট্রারের কার্যালয়
ঢাকা ও পার্শ্ববর্তী



- f) to aid aggrieved and deserving people in seeking and securing appropriate and adequate relief in courts of law and revenue officers or by other legal methods;
- g) to assist the members in confirming to determining, ascertaining, opinion on matters connected with professional etiquette;
- h) to maintain and develop goodwill and amicable relations between the members of the profession, judiciary and revenue authorities;
- i) to acquire funds, lands, buildings and other properties both movable and immovable and hold the same for and in the interest of the Association;
- j) to raise funds, to borrow and to secure payments of money in such manner as the Association may think fit;
- k) to organize Association conference, Association Committees or other meetings for advancement of the cause of the profession, to organize Association dinners and other social gathering including cultural activities with a view to affording recreation to the members of the Association;
- l) to publish journals, bulletins, circulars or other periodicals dealing with Value Added Tax and legal matters;
- m) to receive any contributions, donations, gifts or grants of all sorts from any other source what-so-ever with or without any condition to carryout the aims and objects of the Association;
- n) to organize Benevolent Fund, Welfare Fund, Group Insurance Scheme or any other Fund or Funds or Scheme for the benefit of the members and their families and dependants or Provident Fund or any other Funds for the members or staff of the Association ;
- o) to get affiliated, to join with any National or International Association /Organization/Federation as a member or otherwise for the maintenance, development and safeguarding the interest of the legal profession and the Consultants particularly the VAT Consultants of the country;
- p) to extend help to the distressed people at the time of natural disaster and to receive contribution, donation etc., from the members of the Association;
- q) to create a fund known as accommodation fund for acquiring any land, building or other properties for the accommodation of the Association or for any other purpose relating to the welfare of the members of the Association;

২৫/১২/২০



২৫/১২/২০

মোঃ রশিদ আহমেদ বনী
সহকারী রেজিস্ট্রার
রেজিস্ট্রারের পক্ষে
স্বাক্ষর ও পাঠক

২৫/১২/২০




- r) to do all such other acts as _____ may be considered necessary and conducive to the welfare of the Association;
- s) To develop VAT Skills of members, to undertake research on different subjects of VAT in Bangladesh , to provide VAT training to members and others, spread VAT education countrywide to help formulate sound VAT policy and ultimately establish a VAT system in Bangladesh that is business friendly and revenue friendly;
- t) To prepare and publish textbooks, periodicals, literatures and other publications having similarity to the objectives of the Association;
- IV. The liability of the Members is limited by Guarantee.
- V. Every member of the Association undertakes to contribute to the assets of the Association and in the event of the same being wound-up during the time that he is a member or within one year afterwards, for payment of the debts and liabilities of the Association contracted before the time at which he ceases to be a member and of the costs, charges and expenses of the winding up and for the adjustment of rights of the contributors among themselves such amount as may be required not exceeding Tk. 3000.00 for Trade Group Members and Tk. 2000.00 for General Member.
- VI. Subject to approval of the Government these **Articles may be amended, modified, substituted, altered or repealed** by a **3/4th (Three/Fourth)** majority of the members present and voting on a special resolution for the purpose at an Extraordinary General Meeting of the members, provided that a notice in writing specifying the intention to propose the resolution as a special resolution shall have been served on the members of the Association at least twenty one days prior to the meeting.
- VII. If upon **winding up or dissolution** of the Association there shall remain any assets after liquidation all its debts and liabilities, shall not be paid to or distributed among the members of the Association the same but shall be given or transferred to or applied to some Association to be determined by the **3/4th (Three/Fourth)** majority of the members of the Association having right to vote and in default thereof by such courts as have jurisdiction in the matter.
- VIII. The foregoing paragraph is condition on which a license is granted by the Government of People's Republic of Bangladesh to the Association in pursuance of Section 3 of the Trade Organization Ordinance 1962.


২৬/১১/২০২৩
আইসিআইসি
সংসদ ভবন
কমলা



(মোঃ মকিব আহমেদ রনী)
সহকারী রেজিষ্টার
রেজিস্ট্রারদের পক্ষে।
লেখক ও পাঠক





We, the several persons whose names and addresses are subscribed, are being formed into a company, in pursuance of this Memorandum of Association

Sl. No	Names, address and Description of the Subscribers	Name of Organization & Address
1.	<p>Md. Arshed Ali Fathers Name: Md. Abdul Jalil Sheikh Mother's Name: Late Shohitun Nesa Present Address: 47, Siddeheswari Lane, Dhaka-1217. Permanent Address: Village: Kabashkanda, PO: Kasinathpur, Thana: Bera, District: Pabna. Date of Birth: 29-12-1967 National ID: 2696827878875 ETIN: 648827661425 Occupation: Business Nationality: Bangladeshi Mobile: 01711620093 E-mail: arshed.advisor@yahoo.com</p>	<p>A & E Consulting House-24/1, Skylark Point, Bijoy Nagar, Dhaka.</p>
2.	<p>Md Abu Naser Munjurul Hoque Fathers Name: Late Obaidul Hoque Mother's Name: Dulari Begum Present Address: Nakshi Homes, Flat-15-C, 6/1/A, Segun Bagicha, Dhaka. Permanent Address: Village: Kalikapur, PO Dewangonj, Thana-Dewangonj, District-Jamalpur. Date of Birth: 04-04-1975 National ID: 2692618510252 ETIN: 618409447774 Occupation: Business Nationality: Bangladeshi, Mobile: 01961555999 E-mail: anmshohel75@yahoo.com</p>	<p>ANM Associates 6/C/1, Segunbagicha, Dhaka.</p>
3.	<p>Md. Hasanul Islam Fathers Name: Md Mahbubar Rahman Mothers Name: Hasna Begum Present Address: Nilanjona, 2D, 705, RAJUK Uttara Apartment Project, Sector-18, Uttara Dhaka Permanent Address: Village: Jorgacha, PO: Velurpara, PS: Sonatola, District: Bogra. Date of Birth: 01-07-1964 National ID: 2693014995070 ETIN: 758902871828 Occupation: Consultancy Nationality: Bangladeshi Mobile: 0171403363 Email: hasanulislamtipu@yahoo.com</p>	<p>Bruda 127, Motijheel C/A (2nd Floor), Dhaka-1000.</p>









অধিকার নথি
 মোঃ রশিদ আহমেদ বনী
 সহকারী রেজিষ্টার
 রেজিষ্টারের পক্ষে
 মোবঃ ও পাঠঃ

সত্যায়িত
 ২৬/১১/২০২৩

PH
 no



<p>4. Md. Anowar Hossain Father's Name: Md. Abul Kashem Mothers Name: Mrs. Wahida Khatun Present Address: Rowshan's Dream, Flat: 5B, 12/D, Avoy Das Lane, Tikatuli, Wari, Dhaka. Permanent Address: Village: Shikarpur, PO: Nimsar, PS: Burichang, District: Cumilla. Date of Birth: 10-01-1980 National ID: 1911869626739 ETIN: 349085781014 Occupation: Advocate, Bangladesh Supreme Court Nationality: Bangladeshi. Mobile: 01913391551 Email: anowarbd8@gmail.com</p>	<p>Anowar & Associates Shah Ali Tower (11th Floor), 33, Kawran Bazar, Dhaka-1215.</p>	 Photo not attested  Sd/-Illegible
<p>5. Md. Haroon-or-Rashid Father's Name: Hazi Md. Jabed Ali Mothers Name: Mrs. Shiraji Ali Present Address: House: 28/3, Road: 4, Block-D, Eastern Housing, Arambag, Pallabi, Mipur, Dhaka Permanent Address: Village: Lonishoor, PO: Chouddagram, District: Cumilla. Date of Birth: 10-09-1970 National ID: 2694812103667 ETIN: 293620971642 Occupation-Business Nationality-Bangladeshi. Mobile: 01713045892 Email: haroon@sevencircle-bd.com</p>	<p>Haroon & Associates Shah Ali Tower (11th Floor), 33, Kawran Bazar, Dhaka-1215.</p>	  Sd/-Illegible
<p>6. Laltu Lal Sarker Father's Name: Late Birendra Kishore Sarker Mothers Name: Late Shubhadra Rani Barai Present Address: 61, Green Road, Multiplan, Green Villa, Flat-11C, Dhaka-1205 Permanent Address: Village : Sashikar, PO: Sashikar PS: Kalkini, District: Madaripur. Date of Birth: 01-05-1966 National ID: 2692620398163 ETIN: 195364515079 Occupation: Business Nationality, Bangladeshi. Mobile: 01823108070 Email: laltusarker@yahoo.com</p>	<p>L. Sarker & Associates 134, East Razabazar, Dhaka-1215.</p>	 Photo not attested  Sd/-Illegible







স্বাক্ষরিত
 ২৫/১২/২০২০

বাংলাদেশ বার কৌন্সিল
 ঢাকা
 অধিকার সীমা
 প্রত্যয়ন করা হয়নি।
 (মোঃ নাজিব আহমেদ বনী)
 সহকারী রেজিস্ট্রার
 রেজিস্ট্রারের পক্ষে।
 লেখক ও পাঠক

Photo not attested


২৫/১২/২০



<p>7. Mohammad Shakhawat Hossain Father's Name: Mohammad Abdul Jabber Mother's Name: Mrs. Tahera Begum Present Address: House-9 (7th Floor), Road-2, Block-E, Banasree, Rampura, Dhaka-1219. Permanent Address: "Khonicaloya," Kaptan Bazar, Cumilla-3500. Date of Birth: 31-10-1973. National ID: 2826305563 ETIN: 227972732710 Occupation: Business Nationality: Bangladeshi. Mobile: 01777709270 Email: shakhawat.hossain.shahin@gmail.com</p>	<p>Shakhawat & Associates House-9 (7th Floor), Road-2, Block-E, Banasree, Rampura, Dhaka-1219.</p>	 Photo not attested  Sd/-Illegible
<p>8. Md. Taslimul Haque Mona Father's Name: Late Amzad Ali Mothers Name: Nurjahan Begum Present Address: Road: 1/A, House: 5 (3rd Floor), Sector: 4, Uttara, Dhaka-1230. Permanent Address: Amzad Villa, Muzgunni Mahasarak, Chotto Boyra, Khulna-9000. Date of Birth: 04-09-1976. National ID: 2699038616645 ETIN: 787188180502 Occupation: Business Nationality: Bangladeshi. Mobile: 01730312279 Email: taslimul.haque@gmail.com</p>	<p>Mona & Associates Road: 1/A, House: 5 (3rd Floor), Sector: 4, Uttara, Dhaka-1230</p>	 Photo not attested  Sd/-Illegible
<p>9. Md. Hanifur Rahman Fathers Name: Late Haji Md. Abdul Wohab Mother's Name: Hasneara Begum Present Address: House-11 (5th Floor), Road-07, Block-F, Banasree, Rampura, Dhaka-1219. Permanent Address: Village: Purbahura, PO: Nanuar Bazar, Upazilla: Burichang, Cumilla. Date of Birth: 30-12-1972. National ID: 1911894650434 ETIN: 378966908886 Occupation: Business Nationality: Bangladeshi. Mobile: 01911310510 E-mail: hrahman vatconsultant@gmail.com</p>	<p>Hanif & Associates House-11 (5th Floor), Road-07, Block-F, Banasree, Rampura, Dhaka-1219.</p>	 Photo not attested  Sd/-Illegible

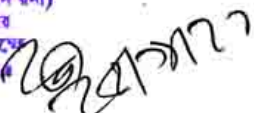
Dated the -----day of -----2021


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 B.S.S (Hon's), M.S.P., (1970-91)
 Advocate
 33, Kawran Bazar (10th Floor), Dhaka
 Phone: 01711-628770
 E-mail: latifassociates786@gmail.com

সত্যায়িত

 26/11/2021
 সত্যায়িত
 সত্যায়িত
 সত্যায়িত


 মোঃ রফিক আহমেদ রনী
 সরকারী রেজিস্টার
 মেজিট্রারের পক্ষে
 লেখক ও পাঠক

Photo not attested





THE TRADE ORGANIZATIONS ORDINANCE, 1961
(Ordinance No. XLV of 1961)

A COMPANY LIMITED BY GUARANTEE
AND
REGISTERED UNDER SECTION 28 OF THE COMPANIES ACT, 1994

ARTICLES OF ASSOCIATION

OF

VAT CONSULTANTS ASSOCIATION OF BANGLADESH (VCAB)

1. The regulation contained in the Schedule 7th of the Companies Act, 1994 (XVIII of 1994) shall apply to this Association subject to the following.
2. In these Articles unless there is something repugnant in the subject or context inconsistent therewith:

Definitions:

"THE ACT" means the Companies Act, 1994.

The expression "The Association" where ever occurs hereinafter shall mean "**VAT Consultants Association of Bangladesh**" (VCAB).

The expression "Consultants" used hereinafter shall mean Consultants enrolled under the provisions of the Value Added Tax and Supplementary Duty Act, 2012 (Act No. 47 of 2012), subject to amendments who have been enlisted on the roll of the Members of the Association under the provisions hereinafter contained and whose names have not been removed or struck off the rules of Membership by the NBR.

"Committee" means The Executive Committee of the Association.

"General Meeting" means the General Meeting of the Association.

"Special General Meeting" means Extraordinary General Meeting under the Companies Act, 1994.

"Office" means the registered office for the time being of the Association.

"President" means the President of the Association.

"Vice President" means the Vice President of the Association.

"General Secretary" means the General Secretary of the Association.

"Treasurer" means the Finance Secretary of the Association.

"Year" means the calendar year reckoned from 1st January and ending on 31st December.

"Month" means calendar month.

স্বাক্ষরিত
২৬/১২/১২



স্বাক্ষরিত
২৬/১২/১২
(মোঃ হকিম আহমেদ হানী)
সহকারী বোর্ডিং
রেজিস্ট্রারের
কোমক ও পাঠক

স্বাক্ষরিত



"The Registrar" means Registrar performing under Companies Act the duty of Registration of the Companies.

"In writing" or "Written" means and includes printing lithography and other modes of presenting works in visible form.

"Published" means circulated amongst the members of the Association plural includes singular and vice-versa.

3. **Membership:**

The membership of the Association shall be opened only for VAT Consultant & VAT Agent who has been qualified under the provision of Value Added Tax and Supplementary Duty Act, 2012 (Act No. 47 of 2012).

- a) Any person who is qualified to be a member of the Association and who has expressed his/her desire of being admitted as a Member shall apply in writing to the General Secretary in the prescribed form, in duplicate along with two recent passport size photograph & other relevant necessary information and documents specified by the Executive Committee and deposit along with the application an admission fee of Tk. 10,000.00 (Taka Ten Thousand) Only and Tk. 10,000.00 (Taka Ten Thousand) Only as Development Fee.
- b) The decision of the Executive Committee for or against any candidate for admission as a member of the Association shall be final. The Committee may admit or decline to admit a candidate as they may in their discretion think fit.
- c) A candidate thus elected by the Executive Committee shall forth with become a member of the Association subject to all rules and regulation of the Association.
- d) The monthly subscription shall be Tk. 500.00 (Taka Five hundred) only in case of necessity hereafter the above Subscription may be increased.
- e) In case a member's subscription is in arrear for 6 (six) months, the General Secretary shall prepare a list of, such defaults and shall hung up the said list on the Notice Board of the Association for (30) thirty days with an intimation to each defaulting member. On the expiry of (30) thirty days for which the defaulters list will be hung up on the Notice Board of the Association, the member who does not clear his/her arrear dues shall cease to be a member of the Association and his/her name shall be struck-off the Register of Member

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অবিকল্পনীয়
বর্তমান অবস্থায়
(মোঃ রাকিব আহমেদ হানী)
সহকারী রেজিস্ট্রার
রেজিস্ট্রারের পক্ষে
সেখ ও পার্শ্ব

১৫/০৩/২০২২



10

To fulfill the objective of the Association, the Executive Committee can become the owner of any property movable or immovable and can administer the same for the interest of the Association.

5. **General Meeting:**

A General Meeting shall be held every year and it would not exceed 15 months after holding the last preceding annual meeting at a place and time as determined by the Executive Committee.

The following business shall be transacted at the meeting-

- a. Confirmation of the minutes of the last meeting.
- b. Presentation and adoption of the Annual Report of the Association.
- c. Presentation and confirmation of duly audited statements of accounts and passing of the budget for ensuing year.
- d. Appointment of auditors and fixation of their remuneration.
- e. Announcement of the names of the newly elected Executive Committee.
- f. Any other business that may be placed before the meeting with the permission of the Chair.

6. The first general meeting and the election of the first Executive Committee of the Association shall be held at such time not less than one month and not more than 90 days from the date of incorporation of the Association with the Registrar of Joint Stock Companies & Firms, Bangladesh.

7. Not less than 21 days notice to the members specifying place, day and hour of meeting with a statement of the business to be transacted at the meeting shall be given either by notice sent by post or otherwise, provided always that not less than twenty one days notice shall be given of a meeting to pass a special resolution specifying the intention to propose the resolution as a special resolution.

8. The accidental omission to give any such notice to or the non receipt of notice by any of the members shall not invalidate the proceedings at any such meeting

9. No business shall be transacted at any general meeting unless the quorum requisite shall present at the commencement of the business. Insure here the following portion if the members of the Association at the time of the meeting do not exceed ten in number, the Quorum shall be five and if they exceed ten,

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অবিকল্প নতুন বসিমা
গেজিটার
সহকারী রেজিস্ট্রার
মোহর
(মোহর রাখিব আবহমেদ বনী)
সহকারী রেজিস্ট্রার
রেজিস্ট্রারের পক্ষে।
মোহর ও পাঠক

১৫/১১/২০২৩



there shall be added to the above quorum one for every five additional members with the limitation so that no quorum shall in any case exceed ten.

10. The President of the Association shall be entitled to take the chair at every general meeting and if at any meeting he shall not be present, the Senior Vice President or in his absence Vice President or members present shall select any one of the member to take the chair for the meeting.
11. If within half an hour from the time appointed for the meeting a quorum be not present, the meeting if convinced upon such requisition as aforesaid shall be dissolved. but in any other case it shall stand adjourned to the same day in the next week at the same time and place, and in such adjourned meeting if no quorum is present, it shall be adjourned sine-die.
12. Every question submitted to a meeting shall be decided in the first instance by a show of hands and in case of equality of votes, the President shall, both on a show of hands and at a poll have a casting vote in addition to the vote or votes to which he may be entitled as member
13. Minutes of the proceedings of all meetings (Annual or Extraordinary or Executive Committee) shall be kept in the Registered Office and signed by the President of the meeting.
14. **Votes:**
 - a. Every member shall have one vote
 - b. In case of representatives, none except those recognized previously by the Association will have any vote.
 - c. Vote may be given by personal presence only and no proxy vote shall be allowed.
 - d. Majority of votes will decide all questions in the meeting.
 - e. A new member who pays his first Annual Subscription after 30th September of the English Calendar meeting and such member shall not be able to attend for selection in the Executive Committee for the subsequent year
15. The Committee may whenever think fit and they shall on the requisition of 1/10 proceed to convene an Extraordinary General Meeting of the Association and in the case of such requisition, the following provisions shall have effect:
16. The requisition must state the objects of the Meeting and must be signed by the requisitionists or a majority of them may themselves call the meeting, but in

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(মোঃ রাকিব আহমেদ বনী)
সহকারী রেজিস্ট্রার
রেজিস্ট্রারের পক্ষে
লেখক ও পাঠক

১৫/১১/২০২২



either case any meeting so called shall be held within 3 months from the date of requisition.

17. If the Committee does not proceed within 21 days from the date of requisition to cause a meeting to be called, the requisitionists or a majority of them may themselves call the meeting, but in either case any meeting so called shall be held within 3 months from the date of requisition.
18. The General Meeting referred to in Clause-5 shall be called Ordinary General Meetings; all other meetings of the Association shall be called Extraordinary General Meeting.
19. **Ad hoc Committee:**

The affairs of the Association shall be managed by an ad hoc committee until the first Executive Committee is formed within 90 days from the date of incorporation. The ad hoc committee shall consist the following:

SI No.	Name	Position
1	Md. Arshed Ali	Convener
2	Md Abu Naser Munjurul Hoque	Member
3	Md. Hasanul Islam	Member
4	Md. Anowar Hossain	Member
5	Md. Haroon-or-Rashid	Member
6	Laltu Lal Sarker	Member
7	Mohammad Shakhawat Hossain	Member
8	Md. Taslimul Haque Mona	Member
9	Md. Hanifur Rahman	Member

20. **Election Board and Election Appeal Board:**

i. Existing Executive Committee shall constitute a 3 member Election Board and a 3 member Election Appeal Board for the election of the subsequent Executive Committee or for the post of member thereof at least 90 days prior to the aforesaid election. Provided that, a member of the Executive Committee or candidate in the election or a proposer of a candidate supporter shall not be included in the Election Board or the Election Appeal Board.

ii. The Election Board and the Election Appeal Board shall follow the Trade Organization Rules, 1994 and order Ref. No. MC/OBA/CA-4/2002/422 dated 31-07-2002 issued by Ministry of Commerce in respect of holding election of the

স্বাধীনতা ১০০

বাংলাদেশ
কেন্দ্রীয়
বাণিজ্যিক
কমিউনিটি
সংস্থা
১৯৭৯
স্বাধীনতা ১০০

মোঃ মলিক আহমেদ রনী
সহকারী সেক্রেটারি
মেজিষ্ট্রারের পক্ষে
শেখ ও পার্টনার

স্বাধীনতা ১০০



Executive committee and take necessary steps as per these Articles and the Election Board shall be responsible to make Election Rules which must have approval of the Executive Committee.

21. **Election Schedule:**

- i. The Election Board at least 90 days prior to the date of the election will publish an election schedule in which all the dates of various steps leading to the election and at least the dates of the following matters shall be mentioned.
- ii. The date of publication of preliminary voters list according to Rule 16(1) of the Trade Organization Rules, 1994
- iii. The date of filling any objection before the Election Appeal Board with respect to inclusion or exclusion of a name in the preliminary voters list and date of its disposal according to Rule 16(2) of the Trade Organization Rules, 1994
- iv. The date of publication of final voters list according to Rule 16(3) of the Trade Organization Rules, 1994.
- v. The date of submission of nomination papers of candidate in the election should be fixed at least 30 days prior to the election.
- vi. Time and date of scrutiny of nomination papers and the date of publication of the list of validly nominated candidates.
- vii. The date of filing any objection in connection with the cancellation of nomination paper to the Election Appeal Board and date of its disposal according to Rule 16 of the Trade Organization Rules, 1994.
- viii. The date of publication of the final list of validly nominated candidates.
- ix. The date of withdrawal of candidature.
- x. The dates of holding the election, counting of votes and publication of results.
- xi. The date of filing any objection to the Election Appeal Board against the election result and its disposal according to Rule 18 (4) & (5) of the Trade Organization Rules, 1994.
- xii. The Election Board will display the election notice and schedule in the notice Board of the Association and in addition it shall send the said notice and schedule to every member by registered mail post/courier.
- xiii. The Election Board shall determine the nomination form if there is no prescribed form in the Articles of Association.

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xiv. A person whose name is not included in the voters list cannot be a candidate in the election or his proposer or supported

xv. Candidate himself or his/her agent or proposer or supporter can be present during the scrutiny of nomination papers.

xvi. If the Election Board rejects any nomination paper, within 3 days of publication of the list of candidates, the concern candidate(s) can make written objection to the Election Appeal Board, and the Election Appeal Board after giving the concerned person(s) reasonable opportunity of being heard, shall hear and dispose such objection within the next 3 days of filling the objection and transmit its decision to the Election Board.

xvii. After receipt of a decision of Election Appeal Board, the Election Board shall publish a final list of valid candidate(s) according to Rule 16(3) of the Trade Organization Rules, 1994.

22. Voter's List:

i. At least 50 days before the date of election, the Election Board shall publish a preliminary voters list of the members who are entitled to cast their votes, according to Rules 13 of the Trade Organization Rules, 1994. The list shall be open for inspection, by the members, at least for 3 days at the Association's office.

ii. In order to include or exclude any name from the preliminary voters list any complaint to the Election Appeal Board has to be lodged within 6 days of publication of such list. And after giving reasonable opportunity for hearing to the concerned parties, the Election Appeal Board shall dispose the matter within 3 days of the complaint and inform its decision to the Election Board

23. Uncontested Election:

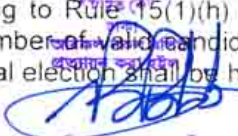
i. After withdrawal of candidature, according to Rule 15(1)(h) of the Trade Organization Rules, 1994. If it appears that the number of valid candidates is equal or less than the number required to be elected then there shall be no need to take any vote and in these circumstances such candidates shall be declared as elected.

ii. Where number of valid candidates is less than the number required to be elected, then on the basis of the voters list an election for the remaining posts shall be held within 15 days from the date of election. New schedule of elections has to be declared on the notice board of the Association

24. Procedure in Contested Election:

i. After the withdrawal of candidature, according to Rule 15(1)(h) of the Trade Organization Rules, 1994. If it appears that number of valid candidates is more than required number to be elected, then the final election shall be held by secret ballot.

মৌজিববর্ষ ১০০
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(মৌজিববর্ষ আহমেদ রনী)
সহকারী রেজিস্ট্রার
রেজিস্ট্রারের পক্ষে
লেখক ও পাঠক



ii. Election Board will choose the form of ballot paper if is not prescribed in the Articles of Association.

iii. Candidate who obtains the highest number of votes will be declared elected, and in case of equality of highest votes of candidates elected shall be declared lottery and the results of the election shall be published in the notice board of the Association.

iv. If any candidate is aggrieved by the result published under Rule 18(3) of the Trade Organization Rules, 1994, then he can make a complaint to the Election Appeal Board under Rule 18(4) within the next three days of such publication.

v. If any complaint is made under Rule 18(4), then within the next three days of such complaint and by giving opportunity of hearing to the concerned party. The Election Appeal Board resolving such complaint shall inform its decision to the Election Board.

vi. If the election result published by the Election Board according to Rule 18(6) required to be amended, the Election Board shall without delay publish the said result in the amended form.

25. **Executive Committee:**

The control and management of the affairs of the Association shall vest in a governing body called the executive committee **consisting of members not exceeding 09 members in number.**

SI No.	Name of Posts	Number
1	President	1
2	Senior Vice-President	1
3	Vice-President	1
4	General Secretary	1
5	Treasurer	1
6	Directors	4
	Total	09

26. The term of office of the members of the Board of Directors shall be **Two years** from the date of assumption for office. Any person who is elected as a member of the Board of Directors through regular election will act for **two years term**. If a member of the Board of Directors consecutively serves for **Four years** shall not be eligible for re-election as a member of the Board of Directors for the next **Two years.**

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অবিকল্প শব্দে বিধি প্রত্যাহান করা হইবে।
 (মোঃ সফিক আহমেদ বনী)
 সহকারী রেজিস্ট্রার
 রেজিস্ট্রারের পক্ষে
 স্মরণ ও পাঠক



27. The Executive Committee shall have the power to fill up by co-option any casual vacancy in the list of Office Bearers caused by death, resignation, removal or otherwise any member thereof from amongst the members and the resultant vacancy in the Executive Committee by co-option from amongst the General Members.
28. The office of a member of the Executive Committee Shall "ipso facto" stand vacated if
- He is found to be of unsound mind by a court of competent jurisdiction, or
 - He is adjudged and insolvent, or
 - He absent himself from three consecutive meetings of the committee of from all meetings of the committee for a continuous period of three months, whichever is the longer without leave of absence from the committee, or
 - He is convicted by a court of competent jurisdiction for an offence of moral turpitude, or
 - He by notice in writing to Executive Committee resigns his office, or
 - He is found to be acting against the interest of the Association.
29. There should be frequent Executive Meetings, at least once in a month.
30. Notice at least three days for Executive Committee Meeting specifying the place, the day and the hour of meeting as well as the general nature of business to be transacted shall be given through the Secretary. Non-receipt of notice by any member shall not invalidate any proceeding of the meeting
31. The quorum of the meeting of the Committee shall be 5 (five) members present in person. No business shall be transacted unless the quorum of the members is present at the commencement of the business.
32. The president shall preside over the meetings of the Executive Committee. If he fails to join the meeting within thirty minutes of the appointed time or declines to take the chair and lead the meeting the Senior Vice President will take the chair. If the Senior Vice President is absent or declines to take the chair, Vice President will preside over the meeting. If the President, the Senior Vice President and other Vice Presidents remain absent or decline to take chair, the members President will elect any one of them to take the chair and lead the meeting. The decisions of these meetings would be valid and final.

মোঃ মজিব-সাহেব হানী

 সহকারী রেজিস্ট্রার

 সোভিয়েত পক্ষে

 লেখক ও সাক্ষর



- a) The General Secretary shall manage the affairs of the Association under the control and supervision of the Executive Committee.
- b) The General Secretary shall have power to receive all subscriptions, donations, contributions from the members of the Association and to receive any money on behalf of the Association from the Treasury or any Court, Offices, Banks or from any person other than a member by granting receipts for and on behalf of the Association and to make any payment on behalf of the Association to the Treasury or any Court, or Office, Bank or to any persons what-so-ever obtaining a receipt for the same and to file or take any documents from any Court or Office on behalf of the Association. All moneys received by the General Secretary shall be made over to the Treasurer or deposited into the Association's current account in the Bank approved by the Executive Committee
- c) The General Secretary shall have power to draw, make, endorse, accept, discount, execute cheques or bill of exchange, warrants or similar negotiable instruments on regard to receipts and expenditure specified in the budget. Whenever any cheques or any other negotiable instrument is drawn it shall be countersigned by the Treasurer.
- d) The General Secretary shall have power to spend money to meet the current expenditure including salary of the employees of the Association and all other expenditure according to the budget estimate and shall be responsible for the same.
- e) The General Secretary shall be entitled to spend with the sanction of the Executive Committee any sum not exceeding Taka 50,000.00 (Taka Fifty Thousand) only in excess of budget estimate under all or any head and the Executive Committee shall have power to sanction any expenditure in excess of the budget estimate but the expenditure must be placed before the General Committee for approval within 15 days of such expenditure.
- f) In urgent and appropriate case the General Secretary shall be entitled to spend any sum not exceeding Tk. 50,000.00 (Taka Fifty Thousand) in excess of budget estimate under all or any head but the expenditure must be placed before the Executive Committee for approval of such excess expenditure.
- g) The General Secretary shall place the monthly Receipts and Expenditure statement in the Executive Committee meeting for consideration thereof.

(মোঃ রাকিব আহমেদ রনী)
সহকারী রেজিস্ট্রার
নেজিহাদের পক্ষে
সেখ ও পাল

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- h) The General Secretary shall also prepare a statement showing outstanding dues from the member and place the same before the Executive Committee for its consideration in every 6 (Six) months.
- i) Leave may be granted to the members of the staff with or without pay by the General Secretary who is empowered to make necessary arrangement for their works.
- j) The General Secretary shall, for the purpose of the transaction of the business of the Association and for the purpose of making any order authorized by the members of the Executive Committee, exercise all the power vested in the Executive Committee.

Provided that the General Secretary shall not act in opposition to or in contravention of any order of the General or Executive Committee. The General Secretary shall circulate Circulars, Gazette Notification & others to the member's particularly regular members engaged in VAT Consultants Profession.

38. **Treasurer:** He will organize all monetary functions of the Association in consultation and instruction with concern of the President & General Secretary. He will preserve all accounts documents in written and will organize audit works.
39. **Directors:** Will perform responsibilities as may be entrusted to them by the Executive Committee. Will undertake all task for the interest of the Association. Will give overall assistance to the Executive Committee.
40. **Secretary:** The Executive Committee shall have the power to appoint a Secretary of the Association and shall pay the Secretary such remuneration as shall from time to time be agreed upon between the Committee and the Secretary. If the Committee so desires, a part time Secretary may also be appointed.
41. **The Secretary shall perform the following functions:**
- To carry on and have the charge of correspondence of the Association under the order of the president.
 - To issue and give notices of all the meetings of the Association, Committee and Sub-Committee of the Association.
 - To supervise the works of the staff of the Association.



(মেডিকেল অফিসার জেনারেল)
সহকারী রেজিষ্ট্রার
রেজিষ্ট্রারের পদে
স্বাস্থ্য মন্ত্রণালয়

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- d. To have the charge of all papers and documents, furniture and all other properties belonging to the Association.
- e. To assist the General Secretary in preparing the Annual Report.
- f. To attend all the meeting and perform the Secretarial duties.
- g. To keep and maintain accurate minutes of all meeting of the Association, Executive Committee or any other Committee.
- h. To do and perform all acts and deeds that may be expressly required by the Committee in the interest of the Association.

42. **Maintaining Bank Account:**

- a. One/more than one account may be opened in any schedule bank in the name of the Association.
- b. Bank account will be operated by the joint signature of President, General Secretary and **Treasurer** of the Association.
- c. If necessary separate accounts may be opened in the name of the each project as per approval of the Executive Committee.
- d. Separate account may be opened in the name of different office/branch or the project. In the order to open such account the decision of the Executive Committee will have to be observed.

43. **Advisory Council**

There shall be advisory council of the Association which shall be giving advice to promotion and Development of the Association. They have no voting right, no subscription, no activities and affairs of the Association. They will selected only for 3 (There) years approval of the Executive Committee. Any learned, Social worker and Elite person will be the member of Advisory Council of this Association.

44. **Accounts:**

- a) The accounting year of the Association shall be the year ending on the 30th June each year.
- b) The Association shall keep regular books of accounts.
- c) An Annual Balance Sheet together with Income & Expenditure and Receipts & Payments Accounts shall be drawn immediately after close of the accounting year and shall be audited before the Annual General Meeting by the Public Accountant.

স্বদেশী মিল্লিও ১০০
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সহকারী রেজিস্ট্রার
মোঃ রুজ্বিদ-আহমেদ রনী
সহকারী রেজিস্ট্রার
রেজিস্ট্রারের পক্ষে
স্বাক্ষর ও পাঠক

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45. **Audit of Accounts:**

- a) The accounts of the Association shall be audited every year by an Auditor who shall be appointed in the Annual General Meeting.
- b) The General Secretary shall within a week of receipt of the audited accounts place the same with a budget estimate of the ensuing year before the Executive Committee for its consideration.
- c) The Executive Committee shall, after considering the audited accounts with the report of the auditor and the budget estimate, fix date of the Annual General Meeting.
- d) The newly constituted Executive Committee may, if think necessary within three months of their coming into office, present a revised budget estimate for approval of the General Committee failing which the provisional budget prepared by the outgoing Committee will be treated as final.

46. **Circulation of Audited Accounts:**

The audited accounts, auditor's report and the budget estimate shall be circulated to the members at least 15 days before the date of the Annual General Meeting.

47. **Extra-ordinary, Emergent or Special General Meeting:**

- a) The General Secretary shall have the power to call an Extra-ordinary, Emergency or Special Meeting of the General Committee of Association specifying the date, time, place and subject to be considered there in Such meeting shall be convened within 21 days from the date issue of notice, provided that in case of emergent situation 24 hours notice is sufficient to convene such a meeting. In case of requisition given by 7 (Seven) members of the Association for convening a Special Meeting of the Association the General Secretary shall be bound to convene such meeting within 14 (Fourteen) days of the requisition and the notice of the meeting shall be circulated at least 7 days before such meeting.

48. **Affiliating Powers:**

- a) The Association shall have power and authority to affiliate the sister Association and / or Association in the districts.



অবিকল স্বাক্ষরযোগ্য
প্রত্যয়ন করা হল।
(মোঃ মকিম আহমেদ রনী)
সহকারী রেজিস্ট্রার
রেজিস্ট্রারের পক্ষে
লেখক ও পাঠকঃ

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- b) The affiliated body shall pay an admission fee of Taka 5,000.00 and Taka 1,200.00 annually per head of the members thereof.
- c) The Association shall look after the grievances of the affiliated bodies and render services like supply of extracts from Gazette of Bangladesh relating to taxation, notifications, circulars, reported important decisions and any useful information that may be available.

49. **Filling vacant Position:**

If any position becomes vacant due to any reason then the same will be filled in by the Executive Committee with a suitable member.

50. **Amendment of Memorandum of Association and Articles of Association:**

With the prior approval of the Govt. Memorandum, Articles may be amended, modified, substituted, altered or repealed by a three-fourth of the members present and voting on a special resolution for the purpose at an Extraordinary General Meeting of the Members, provided that a notice in writing specifying the intention to propose the resolution as a special resolution shall have been served on the members of the Association at least twenty-one days prior to the meeting.

51. **Secrecy:**

The Manager, Secretary, Officer, Auditors, Agents or other person employed in the business of the Company shall have to observe (by signing a declaration form) strict secrecy respecting all matters which may come to his/ her knowledge in the discharge of the duties when required to do so by resolution of the company or by a court of law or where the person connected is required to do so in order to comply with any provision of the law or in these presents.

52. **Winding up:**

The provisions of the Companies Act, 1994 amended from time to time as adopted in Bangladesh regarding the winding up of a Company shall apply to the winding up or dissolution of the Association.

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সহকারী সেক্রেটারী
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গণপ্রজাতন্ত্রী বাংলাদেশের
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