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# **The Tamil Nadu Societies Registration Act, 1975**

(Tamil Nadu Act 27 of 1975)

*WITH*

## **The Tamil Nadu Societies Registration Rules, 1978**

**With Notifications and Forms**

(AS AMENDED UPTO OCTOBER 1989)

*By*

**M. S. RAMASWAMI**

*Advocate and Ex-Special Govt. Pleader*

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## PREFACE TO THE THIRD EDITION

*by*

**M.S. RAMASWAMI**

*(Advocate and Ex-Special Government Pleader)*

**IT** is heartenning to find, that the book is being found increasingly useful, both by the members of the legal profession, the administering officials and the general public.

There have been no amendments to the Act or the Rules, since the publication of the last edition. However a new edition has become necessary, as copies of the book have been exhausted.

Two important judgments have been reported, which have a vital bearing on the Act. In Writ Petition number 93 & 3427 of 1979 and 12371 of 1984 the vires of the Act was challenged on the ground that it violates Article 19 and 19 (1) (f) and schedule 7, and Tamil Nadu General clauses Act. The constitutional validity of the Act was upheld. It was decided that the right to hold office in a society or an Association for life is not a fundamental right and that there has been no violation of Article 19. The powers of the Registrar under section 26 do not violate the right to form an association.

The Act is not only a repealing Act but is also a reenacting Act and the rule against retrospective operation of a statute is not applicable. (1987 Law weekly 100, short notes page 101)

In the other case, relating to Kalakshetra of Adyar, a scheme was sought to be framed by the court in respect of the properties of the society. It was held that the dissolution of the society purported to be obtained by a decree in a scheme suit is not legal and that the dissolution of the society should be only according to the provisions of the Act. (100 Law weekly. Page 183).

Numerous letters have been received to the effect that specimen or draft byelaws will be helpful. Therefore a specimen draft of the byelaws according to the Act and Rules has been given in the Appendix which may be adopted with suitable modifications where ever necessary.

"SESHACHALAM"  
51, Subbrannian Street,  
Madras - 600 018.  
Phone : 459280

M.S. RAMASWAMI

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**ACTUALLY**, this is the 4th Edition of the book. As books were short supply a Re-Print was made in 1983 of the 2nd Edition, to meet the demand.

The present Act 27 of 1975 came into force on 22-4-1978. Even though the Act contained significant changes over the central Act of 1860, they have remained more or less in cold storage. It is understood that there are about 5,000 to 6,000 societies in Madras registered under the Act; but in the absence of adequate machinery to enforce the provisions of the Act, they are more honoured in the breach than in the observance. The State Act was enacted to remove various defects in the earlier Central Act and to regulate the conduct of the registered Societies on healthy lines. This object remains unfulfilled for the foregoing reasons.

Apart from Government Regulations, it behoves every member of a registered society to take an interest in the functioning of the society and be alert to find out whether the management of the society are contravening the provisions of the Act and Rules and the by-laws of the

society. As societies are mainly functioning for a public purpose, such as the promotion of education, art, literature, science, charity, and social service, the members should be vigilant to find that the society is being run to subserve its main objects.

As the running of the society is an internal matter between the members, courts do not ordinarily interfere in the disputes. But they can and do interfere when the acts complained of, are *ultra vires* of the society, when the provisions of the Act are flouted with impunity, and when personal rights of the members are affected.

The management of the society so long as they act with integrity and promptness, need not be apprehensive about minor lapses in view of Section 55 of the Act which gives adequate protection.

There has been very few statutory changes since the publication of the last edition, Rule 22 has been amended by giving 6 months time instead of 3 months for placing the documents specified in Section 16 before the Annual General Meeting, and the time for filing the returns has been increased to 2 months instead of 1 month by G.O.Ms. No. 196, C.T. & R.E., dated 26-2-1986.

By G.O. Ms. No. 1061, C.T. & R.E., dated 21-11-1985 the qualification for auditors has been made less rigorous in respect of societies having a total income of less than ten thousand rupees.

Rule 24 has been amended by G.O. Ms. No. 781 of the Industries Department, dated 30-5-1983, permitting surplus funds in any other mode, permitted by General or Special Order of the Government.

The view of the several letters received from readers to clarify and elucidate the Rules relating to the by-laws of the society. I have given a note at the end of Rule 6.

"SESHACHALAM"  
51, Subramanian Street,  
Madras - 600 018.  
Phone : 459280

M.S. RAMASWAMI

## INTRODUCTION TO THE THIRD EDITION

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(Advocate and Ex-Special Government Pleader)

### Historical

Man is a gregarious animal. He likes to live in the company of other persons, and seeks the communion of those holding similar views, having similar tastes, and interested in doing similar work in the field of art, science, religion and various kinds of professional work. Historically several associations had existed from time immemorial. The Tamil Sangam, one of the oldest associations flourished several thousands of years before the Christian era. In England and the Continent, after the decay of the Feudal System, Associations of free person were formed for various purposes. The Merchant Guild and the Craft Guild were association of traders and artisans. The famous French Academy is another example. In England at first many of the learned Societies were incorporated by Royal Charter. Some Associations incorporated themselves under the Companies Act; however, several of the associations were un-incorporated. The first enactment to regulate the conduct of these associations was the Literary and Scientific Institution Act passed in 1854.

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In India, the earliest and only enactment was the Societies Registration Act to 1860 passed by the Government of India. The State Government passed various Amending Acts. Andhra Pradesh, Assam, Bihar, Gujarat, Himachal Pradesh, Kerala, Maharashtra, Manipur, Orissa, Pondicherry, Punjab, Tripura, Union Territory of Delhi and Uttar Pradesh, have passed the Amending acts to the Central Act. The following States Madhya Pradesh, Mysore, Rajasthan, Tamil Nadu and West Bengal have passed separate State Acts repealing the Central Act. After the advent of the Constitution, the object of legislation between the State and the Centre was demarcated in the Seventh Schedule of the Constitution. Education is in List II, which deals with the topics of State legislation. Charities, Charitable institutions, Charitable and religious endowments and religious institutions find a place in Entry 28 of List III which is concurrent list, the topics in the list being the subject of legislation both by the Centre (Union) and the States. As most of the Associations fall under the List II and List III the State becomes competent to legislate in respect of them. But the Central Act of 1860 continue to be in force in all the States by virtue of Art. 372 of the Constitution which provides that all laws in force on the date of coming into force of the Constitution shall continue to be in force until repealed or altered by the State or Centre in accordance with the powers of legislation given under the Schedule VII. Item 32 in list II gives specific power in respect of societies.

The Tamil Nadu Societies Registration Act, 1975, has been enacted after a lapse of 25 years from the day when India became the Sovereign Democratic Republic with a Constitution. In the Statement of objects and reasons (Tamil Nadu Gazette Extra-ordinary No. 422, dated 14th December, 1972) it is stated that the Societies Registration Act, (Central Act XXI of 1860) was enacted at a time when the law relating to Society was in its infancy in India, and that the actual working of the Act has brought to light many defects, such as the absence of a provision for a change of name of a Society, the maintenance of Register of members and Committee Members, the keeping of a registered office, the alteration of by-laws, the holding of Annual General Meetings and the winding up of the society under the orders of the Registrar. The preamble states that the Act is to provide for the registration of Literary, Scientific, Religious, Charitable and other Societies in the State of Tamil Nadu. The Act has come into force on

22-4-1978 as per notification in the Gazette extraordinary Part II, Section 5, dated 22-4-78.

The right to form associations or unions is guaranteed as Fundamental Right under Art. 19(1)(c). This right is subject to reasonable restriction being placed by legislative enactment in the interest of the sovereignty and integrity of India or public order or morality. A line of cases beginning with the *State of Madras Vs. V.G. Rao* has thrown light on the question of what is reasonable and what is not, and has laid down certain criteria or test of reasonableness.

### Legal Status of the Society

A Society registered under the Act is a legal entity. It was at one time doubted whether this could be so as the only entities known to law are individuals, partnerships and incorporated Companies, especially as the Act does not provide for the Society suing in its own name. The correct position appears to be that it is a legal entity, as it is in almost all respects similar to an incorporated company, the conclusiveness of Certificate of Registration for bringing into existence a Society, perpetual existence apart from its members which may vary from time to time, dissolution, winding up, etc., (1978) 1 M.L.J. Page 297. There is, however, one distinguishing feature between a Company and a Society. In the winding up the assets are divided among the members, in an incorporated Company. But if a Society is wound up the members have no claims to the assets.

Section 42 of the Act provides as follows :

**Section 42:** On dissolution, no member to receive profit; If, upon the dissolution of any registered Society, there shall remain after the satisfaction of all its debts and liabilities, any property whatsoever, the same shall not be paid to or distributed among the members of the said Society, or any of them, but shall be given to some other registered society or to any association of persons having the same objects or objects similar to those of such registered society, to be determined by a special resolution or in default thereof by the court. Provided that this section shall not apply to any society which shall have been founded or established by the contributions of shareholders, in the nature of the joint stock company.

### Salient features of the Act

Any Society, having the object of promoting : (1) Education, (2) Literature, (3) Science, (4) Religion, (5) Charity, (6) Social Reforms, (7) Art and Crafts, (8) Cottage Industry, (9) Athletics, (10) Sports, (11) Public Health, (12) Social Service, (13) Cultural Activities, (14) The Diffusion of useful knowledge, and (15) Such other useful object with respect to which the State has powers to make laws and which may be prescribed under the Act (Sec. 3), may register itself under the Act.

The ambit of Association which could be registered under the Act has been widened by the last clause. The Rules have enumerated other useful objects such as :

- (a) interests of consumers in the supply and distribution of essential objects :
- (b) interest of passengers using buses, taxis, auto-rickshaws, and similar vehicles of public conveyance :
- (c) welfare of the physically handicapped;
- (d) welfare of the unemployed;
- (f) interest of residents in the matter of provision of civic amenities;
- (g) interests of pilgrims and tourists ;
- (h) welfare of animals, birds and similar living beings;
- (i) welfare of displaced person; and
- (j) welfare of the downtrodden, economically and socially backward.

A special feature of the Tamil Nadu Act is the provision for compulsory registration for Societies, having not less than 20 members or whose annual income and expenditure is not less than Rs. 10,000. Such of those Societies which come under the above category have to register themselves if unregistered, within 2 months of the date of commencement of the Act, i.e., before 22-6-1978. There is no provision for condonation of delay by the Registrar, if an application for extension of time is not made within the period of 2 months the default is punishable by prosecution before a magistrate and fine up to Rs. 500.

Every Society must have registered office in the name of the Society, in a conspicuous place, in one or more languages of which

Tamil must be one. The old Act did not contain a similar provision. Another requirement is the maintenance of a Register of Members with addresses and occupation. Such register must be open for inspection during office hours. The holding of an annual general meeting with 21 days notice to the members is compulsory. The Registrar may nominate an Officer, subordinate to him to attend such meeting. Provision is also made for the calling of an extraordinary General Body Meeting on a Special requisition and notice of one month to the members. These provisions are new and follow the lines of the Companies Act.

The Society has to file Memorandum and By-laws for the purpose of registration. The Memorandum must contain the name of the Society, objects and names, addresses and occupation of the Committee members. What the By-laws should contain is provided in Rule 6 of the Tamil Nadu Societies Registration Rules. Provision has to be made in respect of 30 matters provided in the list of contained in Rule 6.

The requirement relating to Accounts and Audit is covered under section 16 and the supply of copies of By-laws to members are new. The Registrar is also given power under Sec. 36 to enquire into the affairs of Registered Society either suo moto, or on the application by a majority of members of the Committee or on the application of not less than 1/3 of the members of the Society. Powers is given to the Registrar, to cancel the registration of a society, if he is satisfied :

- (a) that the registered society has contravened any of the provisions of this Act or the rules made thereunder ; or
- (b) that the registered society is insolvent, or must necessarily become so ; or
- (c) that the business of any such registered society is conducted fraudulently or not in accordance with the by-laws or the objects specified in the memorandum filed with the Registrar under Section 6.

The winding up procedure provided under the Act is comparatively simple. If the registration of the company is cancelled and the company fails to dissolve itself, the Registrar can appoint a Liquidator to wind up the society. The Registrar is also given powers to strike off a defunct society and publish the same in the official Gazette.



**Chapter V : Deals with the offences and penalties for non-compliance with the provisions of the Act and other matters ;**

The power of exemption given in Section 54 appears to be a blanket power of exempting prospectively or retrospectively any Society or Class of Societies from any or all provisions of the Act.

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# THE TAMIL NADU SOCIETIES REGISTRATION ACT, 1975

(ACT NO.27 OF 1975)\*

*An Act to provide for the registration of literary, scientific, religious, charitable and other societies in the State of Tamil Nadu.*

**Enacted by the Legislature of the State of Tamil Nadu in the Twenty-Sixth Year of the Republic of India as follows :**

## CHAPTER I

### PRELIMINARY

**1. Short title, extent and commencement.**—(1) This Act may be called the Tamil Nadu Societies Registration Act, 1975.

(2) It extends to the whole of the State of Tamil Nadu.

(3) It shall come into force on such date as the Government may, by notification, appoint and different dates may be appointed for different areas and for different provisions of this Act :

\* Received the assent of the President on the 18th August, 1975 and published in Tamil Nadu Govt. Gazette, Extraordinary Part IV, Section 2, dated 25th August, 1975 at Page 179.

(b) whose annual gross income or expenditure in any financial year after the date of the commencement of this Act, is not less than ten thousand rupees, shall be registered under this Act within such period as may be prescribed.

(2) Every society in existence on the date of the commencement of this Act, which has for its object any object mentioned in or prescribed under section 3 and which has not been registered under the Societies Registration Act, 1860 (Central Act XXI of 1860), or under any law corresponding to this Act in force in the transferred territory immediately before the date of the commencement of this Act including the Travancore-Cochin Literary, Scientific and Charitable Societies Registration Act, 1955 (Travancore-Cochin Act XII of 1955) and

(i) which consists of not less than twenty members; or

(ii) whose annual gross income or expenditure in any financial year after the date of the commencement of this Act, is not less than ten thousand rupees; or

(iii) whose gross income or expenditure in any such period preceding the date of commencement of this Act, was not less than such amount, as may be prescribed, the period so prescribed, bearing to twelve months the same proportion as the amount so prescribed bears to ten thousand rupees;

shall be registered under this Act within such period as may be prescribed.

(3) Nothing in this section shall apply to any society which has for its object the promotion of religion, athletics or sports (including indoor games).

(4) Nothing contained in this Act shall be deemed to require the registration under this Act of any society formed, established, registered or incorporated under any other law.

5. **Optional registration.**—Any society which has for its object—

(a) the promotion of religion, athletics or sports (including indoor games); or

(b) any other object mentioned in, or prescribed under section 3 and to which society the provisions of section 4 are not applicable.

may at its option, be registered under this Act.

6. **Memorandum, by-laws, etc., to be filed with the Registrar.**—For the purpose of registration of a society there shall be filed with the Registrar of the district in which the society is formed by a member of the committee of the society or by any person duly authorized by the committee in this behalf -

(1) a memorandum specifying -

- (a) the name of the society;
- (b) the objects of the society; and
- (c) the names, addresses and occupations of the members of the committee; and

(2) the by-laws of the society.

7. **Memorandum and by-laws to be printed or typewritten and signed.**—(1) The memorandum and the by-laws of the society shall be printed or typewritten.

(2) The memorandum shall be signed by at least seven members who shall add their addresses and occupation in the presence of at least one witness who shall attest the signatures.

(3) The by-laws shall be signed by the signatories to the memorandum.

8. **By-laws.**—The by-laws shall contain provisions in respect of such matters as may be prescribed.

9. **Name of Society.**—(1) No society shall be registered by a name which, in the opinion of the Registrar, is undesirable.

*Explanation.*—For the purpose of this sub-section, the name of a society shall be deemed to be undesirable, if such name is --

(a) obscene or against decency and decorum; or

(b) whose annual gross income or expenditure in any financial year after the date of the commencement of this Act, is not less than ten thousand rupees,  
shall be registered under this Act within such period as may be prescribed.

(2) Every society in existence on the date of the commencement of this Act, which has for its object any object mentioned in or prescribed under section 3 and which has not been registered under the Societies Registration Act, 1860 (Central Act XXI of 1860), or under any law corresponding to this Act in force in the transferred territory immediately before the date of the commencement of this Act including the Travancore-Cochin Literary, Scientific and Charitable Societies Registration Act, 1955 (Travancore-Cochin Act XII of 1955) and

(i) which consists of not less than twenty members; or

(ii) whose annual gross income or expenditure in any financial year after the date of the commencement of this Act, is not less than ten thousand rupees; or

(iii) whose gross income or expenditure in any such period preceding the date of commencement of this Act, was not less than such amount, as may be prescribed, the period so prescribed, bearing to twelve months the same proportion as the amount so prescribed bears to ten thousand rupees;

shall be registered under this Act within such period as may be prescribed.

(3) Nothing in this section shall apply to any society which has for its object the promotion of religion, athletics or sports (including indoor games).

(4) Nothing contained in this Act shall be deemed to require the registration under this Act of any society formed, established, registered or incorporated under any other law.

5. Optional registration.—Any society which has for its object—

(a) the promotion of religion, athletics or sports (including indoor games); or

(b) any other object mentioned in, or prescribed under section 3 and to which society the provisions of section 4 are not applicable.

may at its option, be registered under this Act.

6. Memorandum, by-laws, etc., to be filed with the Registrar. -- For the purpose of registration of a society there shall be filed with the Registrar of the district in which the society is formed by a member of the committee of the society or by any person duly authorized by the committee in this behalf -

(1) a memorandum specifying -

- (a) the name of the society;
- (b) the objects of the society; and
- (c) the names, addresses and occupations of the members of the committee; and

(2) the by-laws of the society.

7. Memorandum and by-laws to be printed or typewritten and signed. -- (1) The memorandum and the by-laws of the society shall be printed or typewritten.

(2) The memorandum shall be signed by at least seven members who shall add their addresses and occupation in the presence of at least one witness who shall attest the signatures.

(3) The by-laws shall be signed by the signatories to the memorandum.

8. By-laws. -- The by-laws shall contain provisions in respect of such matters as may be prescribed.

9. Name of Society. -- (1) No society shall be registered by a name which, in the opinion of the Registrar, is undesirable.

Explanation. -- For the purpose of this sub-section, the name of a society shall be deemed to be undesirable, if such name is -

- (a) obscene or against decency and decorum; or

(b) Likely to promote disharmony or feelings of enmity, or hatred or ill-will between different religions, recital, language, or regional groups or castes or communities; or

(c) identical with, or too nearly resembles, the name by which a society in existence has been previously registered.

(2) Except with the previous sanction in writing of the Government, no society shall be registered by a name which contains any of the following words, namely :-

(a) "Co-operative" or "Land Development";

(b) "Reserve Bank";

(c) "Union" or "State" or any word expressing or implying the sanction, approval or patronage of the Central or any State Government ; and

(d) "Municipal" or "Chartered" or any word which suggests or is calculated to suggest connection with any municipality or other local authority :

Provided that nothing in this sub-section shall apply to societies registered under the Societies Registration Act, 1860 (Central Act XXI of 1860), before the date of the commencement of this Act.

**10. Certificate of registration.--** (1) The Registrar on being satisfied that a society has complied with the provisions of this Act, and the rules made thereunder as to registration, shall issue to that society a certificate of registration and such certificate shall be conclusive evidence that the society therein mentioned is duly registered, unless it is proved that the registration of the society has been cancelled.

(2) The Registrar shall, after the issue of a certificate of registration to a society, enter in a register prescribed in that behalf such particulars as may be prescribed.

**11. Change of name of registered society.--** (1) Any registered society may, by special resolution and with the approval in writing of the Registrar, change its name ;

Provided that if a society, through inadvertance or otherwise, is registered by a name, identified with that by which a society in existence is previously registered or so nearly, resembling it as to be calculated to deceive, the first mentioned society may, with the approval in writing of the Registrar, change its name.

(2) Where a registered society changes its name as aforesaid, the Registrar shall enter the new name in the register in the place of the former name, and shall issue a fresh certificate or registration with the necessary alterations embodied therein; and the change of name shall be complete and effective only on the issue of such certificate. The Registrar shall also make the necessary amendment in the memorandum of the registered society.

(3) (a) Any change of name shall not affect any right or obligation of the registered society or of any member thereof or render defective any legal proceedings touching or concerning any property, right or claim of the registered society.

(b) Any action or other legal proceedings that might have been continued or commenced by or against the committee or officer referred to in sub-section (1) of section 20 may be continued or commenced as if the name of the society had not been changed.

**12. Amendment of memorandum and by-laws.--** (1) A registered society may, by special resolution, amend the provision of its memorandum relating to the objects of the registered society so far as may be required to enable it--

(a) to carry on the administration of the registered society more economically or more efficiently; or

(b) to attain its main purpose by new or improved means; or

(c) to amalgamate with any other registered society; or

(d) to divide itself into two or more societies.

(2) A registered society may, by special resolution, amend its by-laws,



(3) An amendment of the memorandum or the by-laws shall be registered and on such registration shall take effect from the date of the passing of such special resolution.

(4) If the Registrar is satisfied that any amendment of the memorandum or the by-laws is not contrary to the provisions of this Act, or the rules made thereunder, he may register the amendment. When the Registrar registers an amendment of the memorandum or the by-laws, he shall issue to the registered society a copy of the amendment certified by him, which shall be conclusive evidence that the amendment has been duly registered.

### CHAPTER III

#### MANAGEMENT AND ADMINISTRATION

##### 13. Registered Office.-- Every registered society shall -

(1) have a registered office to which all communications and notices may be addressed and shall file with the Registrar notice of situation of such office and of any change thereof within such period as may be prescribed after the date of the registration of the society or after the date of change, as the case may be.

(2) keep displayed on the outside of its registered office its name in a conspicuous position, in legible characters and, if the characters employed therefor are not those of Tamil, also in the characters of Tamil.

14. Register of members. -- (1) Every registered society shall maintain a register containing the names, addresses and occupations of its members.

(2) The register of members shall, during business hours, be open to the inspection of any member free of charge and any member may make extracts therefrom.

15. Committee.-- (1) Every registered society shall have a committee of not less than three members to manage its affairs. Every society registered shall file with the Registrar a copy of the register maintained by it under sub-section (1) of section 14 and from time to

time file with the Registrar notice of any change among the members of the committee.

(2) A copy of the register shall be filed either at the time of the registration of the society or within such period as may be prescribed from the appointment of the members of the first committee and the notice of any change among the members of the society or of the committee shall be filed within such period as may be prescribed from the date of such change.

(3) The members of the committee shall be appointed at a meeting of the society by a resolution of a majority of the members present and entitled to vote thereat.

(4) The term of office of the members of the committee shall not exceed three years from the date of their appointment.

(5) The members of the committee shall be eligible for re-appointment.

**16. Accounts and audit.--** (1) Every registered society shall keep proper books of account and at the expiration of each financial year, prepare a receipt and expenditure account and a balance sheet and shall cause them to be audited by an auditor or by two or more members of the registered society (not being members of the committee), appointed by the registered society and possessing the prescribed qualifications.

(2) The auditor or the members appointed under sub-section (1) shall have access to all the books and accounts of the registered society, and shall examine the receipts and expenditure account and the balance sheet and verify them with the accounts and vouchers relating thereto and shall either sign them as found by him or them to be correct, duly vouched and in accordance with law, or specially report to the registered society in what respects he finds or they find them to be incorrect, unvouched, or not in accordance with law.

(3) Every registered society shall -

(a) within such period as may be prescribed after the expiration of each financial year, place before the general meeting the receipts and expenditure account and the balance sheet together with the report

referred to in sub-section (2) duly signed by the auditor or the members appointed under sub-section (1) and the members of the committee; and

(b) within such period as may be prescribed after the date of such general meeting, file with the Registrar -

(i) an authenticated copy of such receipts and expenditure account, balance sheet and report.

(ii) a statement of the names, addresses and occupations of the persons who, at the expiry of the financial year, were members of the registered society; and

(iii) a declaration to the effect that the society has been carrying on business or has been in operation during the financial year.

**17. Supply of copies of by-laws, etc., to members.--** Every registered society shall supply to any member, on application and on payment of such fee as may be prescribed, a copy of --

(i) its by-laws;

(ii) the receipts and expenditure account; and

(iii) the balance sheet.

**18. Property of registered society, how vested.--** All property movable and immovable, belonging to a registered society, whether acquired before or after its registration, if not vested in trustees, shall vest in the committee; and any such property may be in any legal proceeding, be referred to as the property of the committee.

**19. Members guilty of offences punishable as strangers.--** Any member of a registered society who steals, purloins or embezzles any money or other property, or wilfully and maliciously destroys or injures any property of the registered society, or forges any deed, bond, security for money, receipt or other instrument whereby the funds of the registered society may be exposed to loss, shall be subject to the same prosecution, and, if convicted, shall be liable to be punished in like manner as any person who is not a member would be subject and liable to in respect of the like offence.

**20. Legal proceedings by or against registered societies.**--- (1) The committee or any officer of the registered society authorised in this behalf by its by-laws may bring or defend or cause to be brought or defended any action or other legal proceeding touching or concerning any property, right or claim of the registered society and may sue or be sued in respect of any such property, right or claim.

(2) Any action or other legal proceedings shall not abate or be discontinued by the death, resignation or removal from office of any officer or the registered society.

**21. Judgment how enforced.**--- (1) If a judgment is passed against any officer referred to in sub-section (1) of section 20, such judgment shall not be enforced against the property, moveable or immovable, or against the body, of such officer, but against the property of the registered society.

(2) The application for execution shall set forth the judgment the fact of the party against whom it shall have been passed having sued or having been sue, as the case may be, on behalf of the registered society only, and shall require to have the judgment enforced against the property of the registered society.

**22. Suit to recover penalty.**--- Where any by-law of a registered society provides for the imposition of any pecuniary penalty any breach thereof, such penalty, when accrued, may be recovered by suit filed in the court having jurisdiction where the defendant resides or the registered office of the registered society is situate.

**23. Members liable to be sued as strangers.**--- (1) Any member of a registered society who is in arrear of any subscription which according to the by-laws of the registered society he is bound to pay, or who is in possession of, or detains, any property of the registered society in a manner or for a time contrary to such by-laws or injures or destroys any property of the registered society, may be such arrear or for the damage accruing from such possession, detention, injury or destruction of property in the manner provided in this Act.

(2) Where the defendant succeeds in any such suit or other proceedings brought against him at the instance of the registered society

and is adjudged to recover his costs, the provisions of section 21 shall apply to such judgment.

**24. Investment of funds.**--- A registered society may, to such extent and under such conditions as may be permitted by its by-laws, from time to time, invest or deposit any portion of its funds not immediately required--

(1) upon immovable properties; or

(2) in securities of the Government or in National Savings Certificates or other securities of the Government of India; or

(3) in the Post Office Savings Bank Account; or

(4) in a special account opened by the registered society for the purpose in a ---

(a) corresponding new bank as defined in the Banking Companies (Acquisition and Transfer of Undertakings) Act, 1970 (Central Act 5 of 1970); or

(b) society registered or deemed to be registered under the Tamil Nadu Co-operative Societies Act, 1961 (Tamil Nadu Act, 53 of 1961), the primary object or principal business of which is the transaction of banking business; or

(5) in such other mode of investment as may be prescribed.

**25. Application of funds of a registered society.**--- (1) A registered society shall have power to spend out of its funds such sums as it thinks fit on purposes authorised by this Act or its by-laws-

(2) No part of the funds of a registered society (save those funds ear-marked specifically for the purpose of making provision for a dependant of a deceased or disabled member) shall be divided by way of bonus or dividend or otherwise among its members :

Provided that payment may be made from such ear-marked funds to a dependant of a deceased or disabled member of a registered society subject to such limits, if any, prescribed by the by-laws.

*Explanation.*--- For the purpose of this sub-section ---

(i) the expression "dependant" means any of the following relatives of a deceased or disabled member, namely, a wife, husband, parent, child, minor brother, unmarried sister and a deceased son's widow and child, and, where no parent of the deceased or disabled member is alive, a paternal grandparent;

(ii) the expression "disable member" means a member who, on account of injury, disease, or congenital deformity is substantially handicapped in obtaining, or keeping employment, or in undertaking work on his own account, of a kind which apart from that injury, disease or deformity would be suited to his age, experience and qualifications and the expression "disease" in this clause shall be construed, as including a physical or mental condition arising from imperfect development of any organ.

(3) Save as provided in sub-section (2), no payment shall be made out of the funds of a registered society to the president or any other officer of the society by way of honorarium for any service rendered by him to the society.

**26. Annual General Meetings.**--- (1) At least one general meeting of the registered society shall be held in every financial year.

(2) Notice of every such general meeting shall be given by the registered society to its members within such period as may be prescribed before the day appointed for the meeting.

(3) The notice shall specify the day, hour and place and the object of the meeting and, in case any amendment of a by-law or objects of association as contained in the memorandum is intended to be proposed, shall contain a copy of every such amendment.

(4) The Registrar may nominate an officer subordinate to him to be present at any such general meeting.

**27. Filing of special resolution.**--- A copy of every special resolution for any of the purposes mentioned in this Act, signed by an officer of the registered society, authorised in this behalf by its by-laws shall, within such period, as may be prescribed from the passing of the resolution, be filed with the Registrar.

**28. Extraordinary general meeting.**--- (1) The Committee may at any time call an extraordinary general meeting of the registered society and shall call such a meeting within such period as may be prescribed after receipt of a requisition in writing from such number of members of proportion of the total number of member as may be specified in the by-laws of the registered society.

(2) If an extraordinary general meeting is not called in accordance with such requisition, the requisitionists shall have power to call such meeting themselves.

(3) No extraordinary general meeting shall be deemed to have been duly called if the members of the registered society have not been given such notice thereof as is required by sub-sections (2) and (3) of section 26.

**29. Minutes of proceedings of registered society's general meetings and of its committee.**--- (1) Every registered society shall cause minutes of all proceedings of its general meetings, and of its committee to be entered in books kept for the purpose.

(2) Any such minute, if purporting to be signed by the Chairman of the meeting at which the proceedings were held or by the chairman of the next succeeding meeting, shall be evidence of the proceedings.

(3) The books containing the minutes aforesaid and the books of account of the registered society shall be kept at the registered office of the society and shall, during business hours be open to the inspection of any member free of charge.

**30. Amalgamation and division of registered societies.**--- (1) Any two or more registered societies may with the prior approval of the Registrar, by special resolution of both or all such registered societies, become amalgamated together as one society, with or without any dissolution or division of the funds of those registered societies or any of them.

(2) Any registered society may with the prior approval of the Registrar, by special resolution, divide itself into two or more societies. The resolution shall contain proposals for the division of the assets and

liabilities of the registered society among the new societies into which it is proposed to divide it and may specify the area of operation of, and the members whom will constitute, each of the new societies.

(3) No amalgamation or division of a registered society under sub-section (1) or sub-section (2), as the case may be, shall have any effect until and unless the new society or societies is or are duly registered in accordance with the provision of the Act.

(4) Upon the registration of the new society or societies, as the case may be, the assets and liabilities of the original registered society or societies shall, subject to the provisions of section 18, be transferred to, and be the assets and liabilities of the new society or societies, in the manner specified in the special resolution mentioned in sub-section (1) or sub-section (2), as the case may be.

**31. Saving of rights of creditors.**--- An amalgamation or division in pursuance of section 30 shall not prejudice any right of a creditor of any registered society which was a party to such amalgamation or of the registered society which was the subject of such division.

**32. Certain mortgages and charges to be void, if not registered.**--- (1) Every mortgage or charge created on or after the date of the commencement of this Act by a registered society and being either -

(a) a mortgage or charge for the purpose of securing any issue of debentures; or

(b) a mortgage or charge on any immovable property whether situate or any interest therein;

shall, so far as any security on the registered society's property or undertaking is hereby conferred, be void against the liquidator and any creditor of the registered society; unless the prescribed particulars of the mortgage or charge, together with the instrument, if any, by which the mortgage or charge is created or evidenced or a copy thereof verified in the prescribed manner, are filed with the Registrar for registration within such period as may be prescribed after the date of its creation by any person authorised in this behalf by such registered society and when a mortgage or charge becomes void under this sub-section, the money secured thereof shall immediately become payable :

Provided that---

(i) in the case of a mortgage or charge created out of India and comprising solely property situate outside India the period prescribed under this sub-section shall be reckoned from the date on which the instrument or copy could, in due course of post and if despatched with due diligence, have been received in India, and

(ii) where the mortgage or charge is created in India but comprise property situate outside India, the instruments creating or purporting to create the mortgage or charge or a copy thereof verified in the prescribed manner may be filed for registration, notwithstanding that further proceedings may be necessary to make the mortgage or charge valid or effectual according to the law of the country in which the property is situate.

(2) Where a registered society acquires any property which is subject to a mortgage or charge of any such kind as would, if it had been created by the registered society after the acquisition of the property, have been required to be registered under sub-section (1), the registered society shall cause the prescribed particulars of the mortgage or charge, together with the copy (certified in the prescribed manner to be a correct copy) of the instrument, if any, by which the mortgage or charge was created or is evidenced, to be filed with the Registrar for registration within such period as may be prescribed after the date on which the acquisition is completed :

Provided that if the property is situate and the mortgage or charge was created outside India, the period prescribed under this sub-section shall be reckoned from the date on which the copy of the instrument could, in due course of post and if despatched with due diligence, have been received in India.

**33. Registration of satisfaction of mortgage or charge.**--- It shall be the duty of every registered society to file with the Registrar notice of the final payment or full satisfaction of any mortgage or charge requiring registration under section 32 within such period as may be prescribed from the date of the payment or satisfaction.

**34. Power of Registrar to call for information or explanation.**--- (1) Where the Registrar, on perusal of any document which a

registered society is required to file with him under the provisions of this Act, is of opinion that any information or explanation is necessary with respect to any matter to which such document purports to relate, he may, by order in writing, call on the registered society filing the document to furnish in writing such information or explanation within such time as he may specify in the order.

(2) On receipt by the registered society of an order under sub-section (1), it shall be the duty of all persons who are or have been its officers to furnish such information or explanation to the best of their power.

(3) On receipt of such information or explanation, the Registrar, may annex the same to the original document filed with him and any additional document so annexed by the Registrar shall be subject to the like provisions as to inspection and the taking of copies, as the original document is subject.

## CHAPTER IV

### INSPECTION, INQUIRY, CANCELLATION, WINDING-UP AND APPEAL.

**35. Inspection of books.**--- The books of every registered society shall, at all reasonable hours be open to inspection by the Registrar, or by any person authorised by him in this behalf.

**36. Power of Registrar to inquire into the affairs of registered society.**--- (1) The Registrar may, of his own motion or on the application of a majority of the members of the committee of a registered society or on the application of not less than one third of the members of that registered society, or if so moved by the District Collector, hold, or direct some person authorised by the Registrar by order in writing in this behalf to hold an inquiry into the constitution, working and financial condition of that registered society.

(2) An application to the Registrar under sub-section (1) shall be supported by such evidence as the Registrar may require for the purpose of showing that the applicants have good reason for applying for an inquiry.

(3) The Registrar may require the applicants under sub-section (1) to furnish such security as he thinks fit for the costs of the proposed inquiry, before the inquiry is held.

(4) All expenses of, and incidental or preliminary to, the inquiry shall, where such inquiry is held ---

(a) on application, be defrayed by the applicants therefor or out of the assets of the registered society or by the members or officers of the registered society, in such proportions as the Registrar may, by order in writing, direct; and

(b) on the District Collector's or Registrars motion, be defrayed out of the assets of the registered society, and shall be recoverable as an arrear of land revenue.

(5) An order made under sub-section (4) shall, on application, be enforced by any civil court having local jurisdiction in the same manner as a decree of such court.

(6) A person holding an inquiry under this section shall at all reasonable times have free access to all the books, accounts and documents of the registered society, and shall have power to call upon the registered society and the officers of the registered society to produce such books, accounts and documents and furnish such statements and other information in relation to its business as he may direct.

(7) It shall be the duty of all persons who are or have been officers of the registered society to furnish the inquiring officer with all the books, accounts and documents in their custody or power relating to the registered society.

(8) A person holding an inquiry under this section may summon any person who, he has reason to believe, has knowledge of any of the affairs of the registered society and may examine such person on oath and may summon any person to produce any books, accounts or documents belonging to him or in his custody if the person holding the inquiry has reason to believe that such books, accounts or documents contain any entries relating to transactions of the registered society.

(9) The result of the inquiry shall be communicated to the registered society and to the applicants, if any.

**37. Cancellation of registration.**--- When an inquiry has been held under section 36, the Registrar may, if he is satisfied---

(a) that the registered society has contravened any of the provisions of this Act or the rules made thereunder; or

(b) that the registered society is insolvent, or must necessarily become so; or

(c) that the business of any such registered society is conducted fraudulantly or not in accordance with the by-laws or the objects specified in the memorandum filed with the Registrar under section 6.

after giving in such manner, as he thinks fit, previous notice in writing to the registered society, specifying briefly the grounds of the proposed cancellation and after giving an opportunity to the registered society to show cause why the cancellation should not be made, cancel the registration of the registered society, and communicate the order of cancellation forthwith to the registered society by registered post.

**38. Cancellation of registration of society carrying on unlawful activities.**--- (1) If it appears to the Registrar that any registered society is carrying on any unlawful activity or allows unlawful activity to be carried on within any premises under the control of the society, the Registrar may hold an inquiry into the activities of such society, and in respect of every such inquiry, the Registrar shall have the same powers as are specified in sub-sections (6), (7) and (8) of section 36.

(2) If on an inquiry under sub-section (1), the Registrar is satisfied that any such society has been carrying on any unlawful activity or has allowed any unlawful activity to be carried on within any premises under the control of the society, he shall after giving reasonable notice to the society to show cause why the registration of the society should not be cancelled and after considering the representations, if any, made on behalf of the society, by order cancel the registration of the society. The Registrar shall communicate the order of cancellation forthwith to the registered society.

*Explanation.*---For purposes of this section, an activity shall be deemed to be unlawful if such activity is an offence punishable under any provision of law for the time being in force.

**39. Effect of cancellation of registration.**---When the registration of a registered society is cancelled, the registered society shall forthwith cease to carry on its business, except so far as may be required for the beneficial winding up thereof, for which purpose it shall pass a

special resolution and dissolve itself in the manner provided in section 41.

**40. Winding up of registered society.**---(1) where the registration of a registered society is cancelled, the Registrar may appoint a liquidator to wind up the society if the society has not, within such period as may be prescribed from the date of the order of cancellation, taken any action under section 39.

(2) A liquidator shall have power subject to the control of the Registrar---

(a) to institute or defend any action or other legal proceedings on behalf of the registered society by his name of office;

(b) to determine, from time to time, the contribution to be made or remaining to be made by the members of the registered society, respectively, to the assets of the registered society;

(c) to investigate all claims against the registered society and, subject to the provisions of this Act, to decide questions of priority arising between claimants;

(d) to determine by what persons and in what proportions the costs of the liquidation are to be borne; and

(e) to give such direction in regard to the collection and distribution of the assets of the registered society as may appear to him to be necessary for winding up the affairs of the registered society.

(3) Subject to any rules of procedure made under this Act a liquidator shall, in so far as such powers are necessary to carry out the purposes of this Section, have power to summon and enforce the attendance of witnesses and to compel the production of documents, as far as may be, by the same means and in the same manner as is provided in the case of a civil court by the Code of Civil Procedure, 1908 (Central Act V of 1908).

(4) An order made under this section shall, on application, be enforced by any civil court having local jurisdiction in the same manner as a decree of such court.

**41. Dissolution of registered societies and adjustment of their affairs.**--- (1) A registered society may, by special resolution, determine that it shall be dissolved and thereupon it shall be dissolved forthwith or at the time specified in the resolution and all necessary steps shall be taken for the disposal and settlement of the property of the registered society and its claims and liabilities according to the by-laws, if any, of the registered society and if there are no by-laws, according as the committee, or where a special committee is appointed under sub-section (2), the special committee, may find it expedient.

(2) A registered society may when passing the special resolution referred to in sub-section (1), appoint a special committee consisting of such number of members as may be specified in the resolution for winding up the affairs of the registered society.

(3) If any dispute arises among the members of the registered society, the committee, or the special committee, if any, the adjustment of the affairs of the registered society, shall be referred to the court and the court shall make such order in the matter as it shall deem fit :

Provided that any matter decided by a special resolution of the registered society by the committee or by special committee, if any, shall not deemed to be a matter in dispute within the meaning of this sub-section.

(4) If the Central or any State Government is a member of, or a contributory to, or otherwise interested in, any registered society, such society shall not be dissolved under sub-section (1) without the consent of the Central or State Government concerned.

**42. On dissolution no member to receive profit.**--- If, upon the dissolution of any registered society, there shall remain after the satisfaction of all its debts and liabilities, any property whatsoever, the same shall not be paid to or distributed among the members of the said society, or any of them, but shall be given to some other registered society or to any association of persons having the same objects or objects similar to those of such registered society or to any association of persons having the same objects or objects similar to those of such registered society, to be determined by a special resolution or in default thereof by the court :



Provided that this section shall not apply to any society which shall have been founded or established by the contributions of shareholders, in the nature of a joint stock company.

**43. Liquidator to make up account after winding up of registered society.**--- (1) As soon as the affairs of a registered society are completely wound up, the liquidator shall make up an account of the winding up showing how the winding up has been conducted and the property of the registered society has been disposed of, and call a general meeting of the registered society for the purpose of placing before it the account and giving any explanation in respect thereof.

(2) Within such period as may be prescribed after the meeting, the liquidator shall send to the Registrar a copy of the account and shall make a return to him of the holding of the meeting and of its date.

(3) If a quorum is not present at the meeting aforesaid, the liquidator shall, in lieu of the return referred to in sub-section (2), make a return that the meeting was duly called and that no quorum was present thereat.

**44. Removal of defunct registered societies.**---(1) Where the Registrar has reasonable cause to believe that a registered society is not carrying on business or in operation, he shall send to the registered society by registered post a letter enquiring whether the society is carrying on business or in operation.

(2) If the Registrar either receives an answer from the registered society to the effect that it is not carrying on business or in operation, or does not within such period as may be prescribed after sending the letter received any answer, he may published in the *Tamil Nadu Government Gazette*, and send to the registered society by registered post, a notice that, at the expiration of such period as may be prescribed from the date of such publication, the name of the registered society mentioned therein will, unless cause is shown to the contrary, be struck off the register and the registered society will be dissolved.

(3) If, in any case where a registered society---

(a) is being wound up, the Registrar has reasonable cause to believe either that no liquidator is acting or that the affairs of the registered society have been completely wound up : or

(b) has not, for three consecutive financial years, filed with the Registrar all or any of the documents referred to in clause (b) of sub-section (3) of section 16.

the Registrar may publish in the *Tamil Nadu Government Gazette*, and send to the registered society by registered post, a like notice as is provided in sub-section (2) of this section.

(4) At the expiration of the time mentioned in the notice referred to in sub-section (2), or sub-section (3), the Registrar may, unless cause to the contrary is previously shown by the registered society, strike its name off the register and shall publish notice thereof in the *Tamil Nadu Government Gazette*, and on the publication of such notice, the registered society shall be deemed to be dissolved :

Provided that the liability, if any, of every officer and member of the registered society shall continue and may be enforced as if the registered society had not been dissolved.

(5) (a) if a registered or any member or creditor thereof feels aggrieved by the name of the registered society having been struck off the register, such registered society, member or creditor may, within such period as may be prescribed from the date of the publication in the *Tamil Nadu Government Gazette* of the notice of striking off the name of the registered society, appeal--

(i) where the name of the registered society is struck off by the Inspector-General of Registration, to the Government ;

(ii) in any other case, to the Inspector-General of Registration.

(b) The Government or the Inspector-General of Registration on being satisfied that the registered society was, at the time its name was struck off, carrying on business or in operation or otherwise that it is just and equitable that the name of the registered society be restored to the register, may order such restoration.

(6) If a registered society or any member or creditor thereof feels aggrieved by the order of the Government or the Inspector-General of Registration under sub-section (5), the court may, on the application of such registered society, member or creditor, made within such period

as may be prescribed from the date of the receipt by such registered society, member or creditor, of such order and on being satisfied that it is just and equitable that the name of the registered society be restored to the register, order such restoration.

(7) The registered society whose name is restored to the register under sub-section (5) or sub-section (6) shall be deemed to have continued in existence as if its name had not been struck off; and the Government or the Inspector-General of Registration or the court, as the case may be, may, by order give such directions and make such provisions as seem just for placing the registered society and all other persons in the same position, as nearly as may be, as if the name of the registered society had not been struck off.

45. Appeals.---(1) Any person aggrieved by an order--

(a) refusing to register a society or any amendment of the memorandum or by-laws of a society; or

(b) cancelling the registration of a registered society; or

(c) made under sub-section (4) of section 36---may appeal, if such order is that of--

(i) the Inspector-General of Registration, to the Government;

or

(ii) any other person, to the Inspector-General of Registration.

(2) Any person aggrieved by any order made by a liquidator may appeal to the court.

(3) Save as expressly provided in this Act, orders made under this Act shall be final and conclusive.

*Explanation.*---For the purposes of sub-sections (1) and (2), "person aggrieved" includes a registered society.

## CHAPTER V

### OFFENCES AND PROCEDURE

46. **Penalty for non-compliance with Act.**---(1) Where a society which is compulsorily registerable under sub-section (1) or sub-section (2) of section 4, fails to get itself registered within the period specified for registration, every person who is a member of such society, shall be punishable with fine which may extend to fifty rupees, and in the case of a continuing failure with fine which may extend to five rupees for every day during which the failure continues.

(2) Any registered society which makes default in complying with any of the requirements of this Act or contravenes any of the provisions thereof and every officer of the registered society, who is knowingly a party to the default or contravention, shall be punishable with fine which may extend to one hundred rupees; and in the case of a continuing default or contravention with fine which may extend to fifty rupees for every day during which the default or contravention continued.

47. **Penalty for falsifying documents.**---Any person who wilfully makes or causes to be made any false entry in or any omission from, any register, account, balance sheet, or other document, required by this Act to be maintained by a registered society, shall be punishable with fine which may extend to five hundred rupees.

48. Penalty for furnishing false information or disobeying summons, requisition or other lawful order or direction.---The committee of a registered society which, or an officer, employee, or a paid servant or any member of the society who, wilfully makes a false return or furnishes false information, or any person who wilfully or without any reasonable excuse, disobeys any summons, requisition or other lawful order, or direction issued under the provisions of this Act or who wilfully withholds or fails to furnish any information lawfully required from him by a person authorised in this behalf under the provisions of this Act, shall be punishable with fine which may extend to five hundred rupees.

49. Power of Registrar to condone delay in certain cases.---The Registrar may in his discretion and upon an application in writing by any society, or, as the case may be, by any registered society, made within the period prescribed under sub-section (1) or sub-section (2) of section 4, clause (1) of section 13, sub-section (2) of section 15, sub-section (3) of section 16 or section 27, allow to such society further time not exceeding such period as may be prescribed to comply with any of the provisions aforesaid.

50. Cognizance of offences.---No court inferior to that of a metropolitan magistrate or judicial magistrate of the first class shall try any offence under this Act.

## CHAPTER VI FEES AND SUPERVISION

51. Fees.---(1) There shall be paid to the Registrar in respect of the several matters mentioned in the Schedule, the fees therein specified.

(2) The Government may, in their discretion, remit in whole or in part, any fee payable under this Act.

(3) The Government may by notification, authorise the Inspector-General of Registration or any officer subordinate to him to exercise the power vested in them by sub-section (2) and may in like manner withdraw such authority.

(4) The exercise of the power delegated under sub-section (3) shall be subject to such restrictions and conditions as may be specified in the notification and also to control and revision by the Government or by such officer as may be empowered by the Government in this behalf. The Government shall also have power to control and revise the acts or proceedings of any officer so empowered.

(5) All fees paid to the Registrar in pursuance of this Act shall be accounted for to the Government.

52. Powers of Inspector-General of Registration.---(1) The Inspector-General of Registration shall have superintendence over all other Registrars functioning under this Act.

(2) No prosecution shall be instituted under this Act without the previous sanction in writing of the Inspector-General of Registration.

## CHAPTER VII

### MISCELLANEOUS

**53. Application of Act to existing registered societies.**---Every society registered under the Societies Registration Act, 1860 (Central Act XXI of 1860), or under any law corresponding to this Act in force in the transferred territory immediately before the date of the commencement of this Act including the Travancore-Cochin Literary, Scientific and Charitable Societies Registration Act, 1955 (Travancore-Cochin Act XII of 1955), shall be deemed to be registered under this Act, and the by-laws of such society, shall, in so far as they are not inconsistent with any provision of this Act, continue in force until altered or rescinded.

**54. Exemption.**---The Government may, by general or special order whether prospectively or retrospectively,---

(1) exempt from all or any of the provisions of this Act or from any rule made under this Act, or

(2) direct that any such provision or any such rule shall apply with such modifications as may be specified in the order, to any society or registered society or class of societies or of registered societies.

**55. Acts of registered societies, etc., not to be invalidated by certain defects.**---No act or proceeding of a registered society or any committee or of any officer of the society shall be deemed to be invalid merely on the ground---

(a) of any vacancy or defect in the organisation of the society or the formation of the general body or the constitution of the committee;

(b) of any defect or irregularity in the election or appointment of a member of the committee or any officer of the society; or

(c) of any defect or irregularity in such act or proceeding not affecting the merits of the case.

56. Power to make rules.---(1) The Government may make rules to carry out the purposes of this Act.

(2) In particular and without prejudice to the generality of the foregoing power, such rules may provide for---

(a) the objects which may be recognised for the purpose of section 3;

(b) the matters in respect of which a society may or shall make by-laws and the procedure to be followed in making, altering and abrogating by-laws and the conditions to be satisfied prior to such making, alteration or brogation;

(c) the forms to be used for the purposes of registration of societies and for ruling documents required or authorised to be filed under this Act;

(d) the form of accounts, returns and registers required by this Act and the manner in which any such accounts, returns or registers shall be verified;

(e) the nature of particulars of the mortgage or charge to be filed with the Registrar under section 32 ;

(f) the qualifications of auditors and the members appointed under sub-section (1) of section 16 and of the persons authorised to hold inquiry under section 36 ;

(g) the procedure to be followed by liquidators under this Act;

(h) the inspection of documents kept by the Registrar and the grant of copies thereof ;

(i) the safe custody of books, papers and documents in the Registrar's office and the destruction of such of the books, papers and documents aforesaid as need no longer be kept ;

(j) the time within which appeals under section 45 shall be preferred ;

(k) any other matter which has to be or may be prescribed.

57. Repeals and savings.---(1) The Societies Registration Act, 1860 (Central Act XXI of 1860), in so far as it applies to the State of Tamil Nadu (hereafter in this section referred to as the said Act), is hereby repealed.

(2) Notwithstanding such repeal, all societies registered and all acts done under the said Act-

(i) by the Registrars of the districts appointed under section 6 of the Registration Act, 1908 (Central Act XVI of 1908), at any time during the period commencing on the 1st September, 1954 and ending with the 24th March, 1955 ;

(ii) by the Sub-Registrars whose offices were amalgamated with the offices of the Registrars under sub-section (2) of section 7 of the Registration Act, 1908 (Central Act XVI of 1908), at any time during the period commencing on the 1st September, 1954 and ending with the 27th May, 1955 ;

shall be deemed to be, and always to have been, valid as if the Registrars of the districts mentioned in clause (i) and the Sub Registrars mentioned in clause (ii), had power to register such societies and do such acts during the said period, and accordingly no registration made and no act done by them under the said Act shall be called in question merely on the ground that they had no power to register such societies or to do such acts at the time, the registration was made or the Act was done :

Provided that in relation to the territories specified in the Second Schedule to the Andhra Pradesh and Madras (Alteration of Boundaries)

Act, 1959, (Central Act 56 of 1959), clause (1) of this sub-section shall be construed as if for the expressions "1st September, 1954" and "24th March, 1955", the expressions "1st October, 1954" and "22nd August, 1956" had respectively been substituted.

(3) Any law corresponding to this Act in force in the transferred territory immediately before the date of the commencement of this Act including the Travancore-Cochin Literary Scientific and Charitable Societies Registration Act, 1955 (Travancore-Cochin Act XII of 1955) (hereinafter in this section referred to as the corresponding law) shall stand repealed on the date of such commencement.

(4) The repeal by sub-section (3) of the corresponding law shall not affect---

(a) The previous operation of the corresponding law or anything duly done or suffered thereunder ; or

(b) any right, privilege, obligation or liability acquired, accrued or incurred under the corresponding law ; or

(c) any fine, penalty, forfeiture or punishment incurred in respect of any offence committed against the corresponding law ; or

(d) any investigation, legal proceeding or remedy in respect of any such right, privilege, obligation, liability, fine, penalty, forfeiture or punishment as aforesaid ;

and any such investigation, legal proceeding or remedy may be instituted, continued or enforced and any such fine, penalty, forfeiture or punishment may be imposed as if this Act had not been passed.

(5) Subject to the provisions of sub-section (4) anything done or any action taken, including any appointment or delegation made, notification, order, instructions or direction issued, or any rule, regulation, form or by-law framed, certificate granted or registration effected, under the corresponding law shall be deemed to have been done or taken under this Act and shall continue to have effect accordingly, unless and until superseded by anything done or any action taken under this Act.

(6) For the purpose of facilitating the application of this Act in the transferred territory, any court or other authority may construe this Act with such alterations not affecting the substance as may be necessary or proper to adapt it to the matter before the court or other authority.

(7) Any reference to the corresponding law in any law which continues to be in force in the transferred territory after the date of the commencement of this Act shall, in relation to that territory, be construed as a reference to this Act.

**58. Publication of rules, commencement of rules and notification and placing them on the table of the Legislature.---** (1) All rules made under this Act shall be published in the *Tamil Nadu Government Gazette* and, unless they are expressed to come into force on a particular day, shall come into force on the day on which they are so published.

(2) All notifications issued under this Act shall, unless they are expressed to come into force on a particular day, come into force on the day on which they are published.

(3) Every rule made and notification issued under this Act shall, as soon as possible, after it is made or issued, be placed on the Table of both Houses of the Legislature, and if, before the expiry of the session on which it is so placed or the next session, both Houses agree in making any modification in any such rule or notification or both Houses agree that the rule or notification should not be made or issued, the rule or notification shall thereafter have effect only in such modified form or be of no effect, as the case may be, so, however, that any such modification or annulment shall be without prejudice to the validity of anything previously done under that rule or notification.

## THE SCHEDULE

[See sub-section (1) of section 51.]

### TABLE OF FEES TO BE PAID TO THE REGISTRAR

- |  |  |
|--|--|
| 1. For registration of a society   | Fifty rupees.  |
| 2. For filing any document by this Act required or authorised to be filed other than the memorandum.                             | Two rupees.  |
| 3. For every inspection of documents (whether one or more) in the custody of the Registrar relating to one and the same society. | Four rupees.   |
| 4. For issue of certificate of registration or certificate of registration on change of name.                                    | Four rupees.   |
| 5. For every copy or extract of any document in the custody of the Registrar.  | Seventy-five paise for every hundred words or fractional part thereof required to be copied. |

- |  |               |
|--|---------------|
| 6. For a search of documents referred to in items 3 to 5 if the year of registration of the society is not given in the application.               | Three rupees. |
| 7. For an appeal under sub-section (5) or an application under sub-section (6) of section 44 or for an appeal under sub-section (1) or section 45. | Ten rupees.   |

## THE TAMIL NADU SOCIETIES REGISTRATION RULES, 1978\*

(G.O. Ms. No.392, Industries, 22nd April, 1978)

No. S.R.O. A-89 (a) 78.---In exercise of the powers conferred by section 56 of the Tamil Nadu Societies Registration Act, 1975 (Tamil Nadu Act 27 of 1975) the Governor of Tamil Nadu hereby makes the following rules :-

### CHAPTER I

#### PRELIMINARY

1. Short title. --- These may be called the Tamil Nadu Societies Registration Rules, 1978.
2. Definitions.--- In these rules, unless the context otherwise requires -
  - (a) "Act" means the Tamil Nadu Societies Registration Act, 1975 (Tamil Nadu Act 27 of 1975);
  - (b) "Appendix" means an Appendix to these rules;
  - (c) "Form" means a Form set out in the Appendix to these rules;

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\* Published in Tamil Nadu Government Gazette (Extraordinary) Part III Sec. 1 (a), dated 22nd April, 1978 at Page No. 1



- (d) "Section" means a section of the Act;
- (e) "Society" means a registered society;
- (f) "Sub-Registrar" means the Sub-Registrar appointed under section 6 of the Registration Act, 1908 (Central Act XVI of 1908);

## CHAPTER II

### CONSTITUTION AND REGISTRATION

3. Other useful objects recognised for registration of societies,--- For the purpose of section 3, the following objects shall be deemed to be useful objects, namely :---

- (a) interests of consumers in the supply and distribution of essential articles;
- (b) interests of passengers using buses, taxis, auto-rickshaws and similar vehicles of public conveyance;
- (c) Welfare of the physically handicapped;
- (d) welfare of working women;
- (e) welfare of the unemployed;
- (f) interests of residents in the matter of provision of civic amenities;
- (g) Interests of pilgrims and tourists;
- (h) welfare of animals, birds and similar living beings;
- (i) welfare of displaced persons; and
- (j) welfare of downtrodden, economically and socially backward.

4. Time-limit for registration of societies.--- The period within which every society of the description specified in sub-section (1) of section 4 shall be registered, shall be three months from the date of formation of such society or the date on which such society fulfilled the conditions laid down in the said sub-section.

5. Time-limit for registration of existing societies.--- (1) The period within which every society of the description specified in sub-section (2) of section 4 shall be registered, shall be two months from the date of the commencement of the Act or the date on which such society fulfilled the conditions laid down in the said sub-section.

(2) For the purpose of clause (iii) of sub-section (2) of section 4, the period and the gross income or expenditure in the said period prescribed for the purpose of registration of the society shall be three months preceding the date of the commencement of the Act and an amount of not less than two thousand and five hundred rupees, respectively.

6. Subject-matter of by-laws.--- (1) The by-laws shall contain provisions in respect of the following matters, namely :---

- (a) the name of the society;
- (b) the address of the registered office of the society;
- (c) the date of formation of the society;
- (d) Registrar of the district within whose jurisdiction the office of the society is situated ;
- (e) the business hours of the society;
- (f) the objects of the society;
- (g) the activities of the societies in furtherance of its objects;
- (h) the name of the person or officer, if any, authorised to sue or to be sued on behalf of the society;
- (i) the name of the person or officer who is empowered to give directions in regard to the business of the society;

(j) enrolment of members :---

(i) qualifications for membership, classification, restrictions and conditions, if any, therefor;

(ii) the entrance and other fees, or subscription, if any to be collected from members;

(iii) the dates prescribed for payment of the amounts specified in sub-clause (ii) above and levy of penalties or fines, if any, imposed on defaulting members;

(k) removal of members the circumstances under which members could be removed from the rules and the procedure for such removal and appeal, if any, against such removal;

(l) rights, obligations and privileges of members;

(m) the manner in which the society shall transact its business;

(n) the constitution of the Committee specified in section 15, the qualifications of the members of the Committee, their term of office and the procedure for their appointment and re-appointment;

(o) the preparation and filing with the concerned Registrar of such records, annual or other statements which are specified in the Act and the rules;

(p) the audit of accounts and balance sheet for the financial year with reference to section 16 and the person or persons appointed to do such audit;

(q) the supply of copies of by-laws, the receipt and expenditure account and the balance sheet, to the members on application and the fee payable for the same.

(r) imposition of fine, if any, for any breach of the provisions of the by-laws by any member or officer appointed under clause (g) of section 2;

(s) the mode of custody, application and investment of the funds of the society and the extent and conditions of such investment;

(i) funds earmarked specifically for the purpose of making provision for a dependant of a deceased or disabled member as laid down in section 25 and the quantum of payments to be made thereof;

(u) arrangements for transaction of day-do-day business of the society, the expenditure to be incurred therefor, the staff to be employed and the condition of service of such employees;

(v) (i) conduct of annual general meetings as laid down in section 26 and the procedure therefor;

(ii) conduct of extraordinary general meetings as laid down in section 28, and the procedure therefor and the number of members required for making a requisition in writing, calling for such a meeting;

(w) objectives for which passage of the "Special resolution" as defined in clause (j) of section 2 is necessary; and

(x) the exhibition of the register of members, the books containing minutes and the books of account at the registered office of the society during business hours for inspection by its members free of charge.

(2) The by-laws may also deal with such other matters incidental to the organisation and working of the society and the management of its business as may be deemed necessary.

### NOTE ON THE BY-LAWS

The by-laws of the Society are actually the rules which regulate the functioning of the day to day activities of the society. It serves the same purpose as the Articles of Association in a limited company. In the case of Limited companies Table A of the Companies Act, 1956, gives a set of Articles of Association which can be adopted by the company, and in the absence of specific provisions, these Articles would apply. In this Act, there are no by-laws provided under the Act which would govern the working of the society in the absence of by-laws relating to any particular matter. Therefore care should be taken to see when the societies are registered, by-laws are properly framed so that they are able to provide for all contingencies in the actual working

of the society. Rule 6 has, probably to ensure this aspect made it mandatory that the by-laws should contain its own regulation relating to the matters set out in Rule 6 (a) to Rule 6 (x)

Rule 6 (h) is an important provision. The name of the officer (though loosely expressed) refers to the designation of the officer who has to file suits on behalf of the company.

Various classes of members are permitted with different rights and privileges. The rights, duties and privileges of such members should be clearly specified without any room for ambiguity.

The by-laws should provide for the preparation and filing of returns under the Act, and the officers responsible for the filing of such returns.

The by-laws providing for the conduct of Annual General Meeting and extraordinary general meeting should be adequate and precise.

Rule 6 (n) provides for the constitution of the committee of the management specified in Section 15 of the Act. The name of the governing body may differ. It may call itself a board of management or trustees, so long as the functions are in conformity with the provisions of the Act. In fact, there are several registered societies functioning under the name of trusts. They are not trusts in the real sense, which owe their existence to a trust deed and regulated by the provisions of the Indian Trust Act.

Several societies registered under the Old Act. The Societies Registration Act of 1860 have provisions for permitting governing bodies to continue indefinitely and not subject to periodic elections by the general body of members. All these will have to be changed to bring it into conformity with the new Act.

It is desirable and necessary that such societies take voluntary steps to amend their by-laws to bring it into with the provisions of the new Act to avoid any legal complications later on.

**7. Application for registration of a Society.**--- Every application for the registration of a society shall be made to the Registrar of the district in Form No.1 and it shall be accompanied by the fee set out in the Schedule to the Act.

8. **Certificate of registration.**--- The certificate of registration issued under sub-section (1) of section 10 shall be in Form No.II.

9. **Register of societies.**--- (1) The register specified in sub-section (2) of section 10 shall be in Form No. III.

(2) The Registrar shall cause an alphabetical index to be maintained in respect of the societies registered in each calendar year. The entries in the alphabetical index shall be made then and there. It shall be in Form No.IV.

10. **Registration number of societies.**---Every society registered by the Registrar shall be numbered serially in separate series for each calendar year.

11. **Communication of order of refusal to register a society.**--- If the Registrar refuses to register a society, he shall record has reasons for such refusal in writing and communicate a copy of the order to the applicant.

12. **Application for change of name of societies.**--- Every application made to the Registrar for change of name of a society shall contain the proposed new name of the society and the reasons for the proposed change of name and in cases not falling under the proviso to sub-section (1) of section II shall be accompanied by the special resolution empowering such change of name.

13. **Communication of order of approval or refusal to change the name of the society.**--- (1) If the Registrar approves the change of name of the society, he shall record his approval by means of an order and communicate a copy to the order to the applicant.

(2) If the Registrar refuses to approve the change of name of the society, he shall record his reasons for such refusal in writing and communicate a copy of the order to the applicant.

14. **Application for registration of amendment of memorandum and by-laws.**--- Every application made to the Registrar for the registration of an amendment of memorandum of by-laws shall be signed by one of the members of the Committee and shall be accompanied by a copy of the special resolution relating to the amendment with the date of passing of such special resolution and copies of the proposed amendment in duplicate and the fee set out in the Schedule to the Act.

### CHAPTER III

#### MANAGEMENT AND ADMINISTRATION

15. **Notice regarding the registered office.**--- The notice of the situation of the registered office of the society and of any change thereof shall be in Form No.V. It shall be filed with the Registrar within one month from the date of registration of the society or after the date of change, as the case may be.

16. **Register of members.**--- The register of members specified in sub-section (1) of section 14 shall be in Form No.VI.

17. **Filing of copy of the register of members and notice of change of members or Committee.**--- (1) A copy of the register of members maintained by the society under sub-section (1) of section 14 if not filed at the time of registration of the society, shall be filed with the Registrar within one month from the date of registration of the society.

(2) The notice of any change among the members of the society or of the committee shall be filed in Form No.VII within fourteen days from the date of such change. The notice of change among the members of the committee shall be accompanied by the resolution of the meeting, if any, effecting such change.

18. **Accounts to be maintained by the society.**--- Every society shall keep and maintain the following books of accounts:---

(a) Cash book showing daily receipt and expenditure, and the balance at the end of each day;

(b) Receipt book, containing forms in duplicate, one of each set to be issued with details for money received by the society and other to serve as counterfoil;

(c) Vouchers file, containing all vouchers for contingent and other expenditure incurred by the society, numbered serially and filed chronologically;

(d) Ledger showing consolidated and separate account of all items of receipts and expenditure, member-wise as well as item-wise;

(e) Monthly register of receipts and disbursements.

19. Accounts to be written up promptly.--- (1) Every entry in the books of account required to be kept under rule 18 shall be made as and when the particular event concerned occurs :

(2) On the receipt of any money, a receipt shall immediately be prepared by the society and delivered to the payer;

(3) A voucher duly signed by the payee shall be obtained by the society at the time of any payment is made to him and such voucher shall immediately be filed in the file referred to in clause (c) of rule 18.

20. Verification of accounts, returns and registers.--- The accounts, returns and registers of the society specified in the Act and these rules shall be verified by a member of the committee and in each such account, return and register, the following declaration shall be endorsed by such member in token of such verification, namely :-

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

21. Qualifications of persons to audit the accounts of societies. --- (1) The auditor appointed under sub-section (1) of section 16, shall be a member of the Institute of Chartered Accountants of India, constituted under the Chartered Accountants Act, 1949 (Central Act XXVIII of 1949).

<sup>1</sup>[(2) In respect of a society whose annual income or expenditure in any one of the preceding three years has not exceeded two thousand and five hundred rupees, the members appointed under sub-section (1) of section 16 shall have passed the Tenth Standard Examination or an examinations equivalent or higher to it].

<sup>2</sup>[(3) In respect of societies whose annual income or expenditure in any one of the preceding three years exceeded two thousand and five hundred rupees but not ten thousand rupees, the members appointed under sub-section (1) of section 16 shall possess a degree of any University. In all other cases the members so appointed shall possess the qualification specified in sub-rule (1)]."

*Explanation.*--- For the purpose of <sup>1</sup>[Sub-rule (3)] the term "University" has the same meaning assigned to it in the University Grants Commission Act, 1956 (Central Act III of 1956) and includes any University outside India which is recognised by the Union or State Public Service Commission for the purpose of recruitment to public services.

22. Time for filing the documents specified in clause (a) of sub-section (3) of section 16.--- The documents specified in clause (a) of Sub-section (3) of section 16 shall be placed before the general meeting <sup>3</sup>[within six months] after the expiration of the financial year to which the accounts relate. The documents and the declaration specified in clause (b) of sub-section (3) of section 16, shall be filed by the society with the Registrar <sup>3</sup>[within two months] after the date of such general meeting.

23. Fee for supply of copies of by-laws, etc., to members.--- For the purpose of section 17, the fee for the supply of documents to a member shall be rupee one for each copy of documents required.

24. Investment of funds.--- Subject to the provisions of section 24, a society may also invest or deposit any portion of its funds not immediately required, -

1. Substituted by G.O. Ms. No.1061, Commercial Taxes and Religious Endowments, dated 21st November 1985.
2. Inserted by G.O. Ms. No 1061, Commercial Taxes and Religious Endowments, dated 21st November 1985.
3. Substituted by G.O. Ms. No. 196, Commercial Taxes and Religious Endowments, 26-2-1986.

(i) in a special account opened by the society for the purpose in any other banking company as defined in the Banking (Regulation) Act, 1949 (Central Act X of 1949); or

(ii) in "Units" issued by the Unit Trust of India; or

(iii) in securities of undertakings of the Government or the Government of India.

<sup>1</sup>[(iv) in any other mode permitted by General or Special Order of the State Government.]

**25. Notice of annual general meeting to members.**--- (1) Notice of general meeting of the society under sub-section (2) of section 26 shall be given to the members at least twenty-one days before the day appointed for such meeting.

(2) The notice shall be sent to the members by one or more of the following modes, namely :-

- (a) by local delivery; or
- (b) by post; or
- (c) by circulation among the members; or
- (d) by publication through Press.

(3) The notice shall also be affixed to the notice board of the society.

**26. Filing of special resolution.**--- The copy of the special resolution referred to in section 27 shall be filed with the Registrar within *fifteen days* from the date of passing of such resolution.

**27. Extraordinary general meeting.**--- (1) An extraordinary general meeting of the society referred to in section 28 shall be called within *one month* from the date of receipt of their requisition in writing from the number of members specified in the by-laws of the society.

(2) The provisions of rule 25 regarding notice of general meeting to the members shall apply to an extraordinary general meeting also.

1. Added by G.O. Ms. No.781, Industries, 30th June 1983.

**28. Application for amalgamation or division of societies.**--- Every application for amalgamation of any two or more societies or division of a society into two or more societies made to the Registrar shall contain the details specified in sub-section (1) or sub-section (2) as the case may be of section 30, the reasons for the said amalgamation or division and shall be accompanied by the special resolution empowering such proposal.

**29. Communication or order of approval or refusal for amalgamation or division of societies.**--- (1) If the Registrar approves the amalgamation or division of societies, he shall record his approval by means of an order and communicate a copy of such order to the applicant ;

(2) If the Registrar refuses to approve the amalgamation or division of societies, he shall record his reasons for such refusal in writing and communicate a copy of such order to the applicant.

**30. Particulars of the mortgage or charge to be filed with the Registrar.**--- The particulars of the mortgage or charge required to be filed with the Registrar for registration under sub-section (1) of section 32 shall be in Form No.VIII and under sub-section (2) of section 32 shall be in Form No.IX.

**31. Verification of copy of instrument or deed creating or evidencing any charge.**--- A copy of every instrument or deed creating or evidencing any mortgage or charge and required to be filed with the Registrar under section 32 shall be verified in the following manner, namely :-

(a) where the instrument or deed relates solely to property situate outside India, the copy shall be verified by a certificate either under the seal of the society or under the hand of a member of the Committee of the society or under the hand of some person interested in the mortgage or charge on behalf of any person other than the society stating that it is a true copy ;

(b) where the instrument or deed relates either wholly or partly to property situate in India, the copy shall be verified by a certificate of member of the Committee of the society stating that it is a true copy or by a certificate of a public officer gives under and in

accordance with the provisions of section 76 of the Indian Evidence Act, 1872 (Central Act I of 1872).

32. Time for filing the mortgage or charge.--- The particular and documents relating to the mortgage or charge specified in sub-sections (1) and (2) of section 32 shall be filed with the Registrar for Registration within one month from the date of its creation or from the date on which the acquisition of property in question specified in sub-section (2) of the said section is completed, as the case may be.

33. Time for filing the notice of satisfaction of mortgage or charge.--- The notice under section 33 shall be filed with the Registrar within one month from the date of final payment or full satisfaction of the mortgage or charge.

## CHAPTER IV INSPECTION, INQUIRY, WINDING UP, REMOVAL AND APPEALS

34. Appointment of Liquidator.--- (1) If any society, the registration of which has been cancelled by the Registrar, has not taken any action under section 39 within one month from the date of such order of cancellation, the Registrar may appoint liquidator to wind up the society.

(2) A copy of order of appointment of the liquidator shall be published in the *Tamil Nadu Government Gazette*.

35. Procedure to be adopted by liquidator.--- The liquidator appointed under section 40 shall adopt the following procedure namely:---

(a) The liquidator shall publish by such means, as he may think proper, a notice requiring all claims against the society to be submitted to him within two months of the publication of such notice. All liabilities recorded in the account books of such society shall be deemed "*ipso facto*" to have been duly submitted to him under this clause.

(b) The liquidator shall, after settling the assets and liabilities of the society as they stood on the date on which the order under section 40 for its winding up was made, proceed next to determine the contributions to be made by each of its members, past members, or by the

estates of nominees, heirs or legal representatives of deceased members or by any officers or former officers to the assets of the society.

(c) The liquidator shall submit to the Registrar a quarterly report in such forms as the Registrar may specify showing the progress made in the winding up of the society.

(d) The liquidator may empower any person by general or special order in writing to make collections and to grant valid receipts on his behalf.

(e) All funds in the charge of the liquidator shall be deposited in the Government treasury or in the post office savings bank or in a Nationalised Bank including the State Bank of India and its subsidiary banks as may be approved by the Registrar and shall stand in the name of the liquidator.

(f) The Registrar shall specify the estimated amount of the cost of winding up including remuneration for the liquidator and such other items of expenditure as are incidental to the winding up and such estimated amount shall first be included as the cost of winding up which shall be payable out of the assets of the society in priority to all other claims.

(g) The liquidator may call for the meetings of members of the society from time to time.

(h) A liquidator may, at any time, be removed by the Registrar and he shall, on such removal be bound to hand over all the property and documents relating to the Society ordered to be wound up to such person as the Registrar may direct.

(i) All the books and records of a society whose registration has been cancelled and the proceedings of liquidation may be destroyed by the Registrar after the expiry of five years from the completion or conclusion of the liquidation.

**36. Report of liquidator to the Registrar.**--- The copy of the account and the return referred to in sub-section (2) of section 43 shall be sent by the liquidator to the Registrar within fifteen days from the date of the general meeting referred to therein.

**37. Removal of defunct registered societies.**--- (1) If the Registrar does not receive any answer to his letter referred to in sub-section (1) of section 44 within one month of sending it, he may proceed to take action as specified in sub-section (2) of the said section.

(2) The time to be specified in the notice under sub-section (2) of section 44 shall be *expiration of three months* from the date of its publication in the *Tamil Nadu Government Gazette*.

(3) The appeal under sub-section (5) of section 44 shall be preferred within one year from the date of publication of the notice referred to in sub-section (4) of the said section.

(4) The application specified in sub-section (6) of section 44 shall be made to the court within two months from the date of the receipt by such society of the order of the Government or the Inspector-General of Registration, as the case may be.

**38. Time for preferring appeals.**--- The appeals under sub-sections (1) and (2) of section 45 shall be preferred within two months from the date of the order against which the appeal is made.

**39. Appeal to be in writing.**--- (1) Every appeal under sub-section (5) of section 44 or sub-section (1) of section 45 shall either be presented in person or sent by registered post to the appellate authority.

(2) The appeal shall be made in the form of a memorandum and shall be accompanied by the original or a certified copy of the order appealed against and the fee set out in the schedule;

(3) Every appeal shall---

(a) specify the name and address of the appellant and also the name and address of the respondent;

(b) state by whom the order appealed against was made;

(c) set forth concisely and under distinct heads, the grounds of objection to the order appealed against with a memorandum of defence;

(d) state precisely the relief which the appellant claims;

(e) give the date of the order appealed against.



40. Procedure regarding the disposal of appeals.--- (1) On receipt of the appeal, the appellate authority shall, as soon as possible, examine it and ensure that ---

(a) the person presenting the appeal has the *locus standi* to do so;

(b) it is made within the prescribed time limit; and

(c) it conforms to all the provisions of the Act and these rules.

(2) In the proceedings before the appellate authority, the appellant and their respondents may be represented by an agent holding a power-of-attorney or by a legal practitioner.

(3) The appellate authority shall, on the basis of the enquiry conducted and with reference to the records examined, pass such order on the appeal as may seem just and reasonable.

(4) Every order of the appellate authority under sub-rule (3) shall be in writing and it shall be communicated to the appellant, to such other parties as in the opinion of that authority are likely to be affected by the decision or order and to the officer concerned against whose order the appeal was made.

## CHAPTER V INSPECTION OF DOCUMENTS AND GRANT OF COPIES

41. Inspection of documents.--- (1) any person who desires to inspect the books kept by the Registrar shall apply to him for the purpose together with the prescribed fee.

(2) Any person who is allowed to inspect the documents relating to societies shall not be entitled to take a copy of a document.

42. Application for inspection, searches and grant of copies.--- Every application to the Registrar for the inspection of documents, search or grant of a copy thereof shall be made in writing.

## CHAPTER VI

### FEES

**43. Fees to be paid in cash.**--- The fees payable for the several matters mentioned in the schedule to the Act shall be paid in cash.

**44. Account of and receipt for fees.**--- (1) An account of all fees received in the Registrar's Office shall be maintained therein.

(2) The Registrar shall grant receipts for all fees received by him.

**45. Refund.**--- Any fee that is unearned shall be refunded by the Registrar to the party concerned.

*Explanation.*--- The expression "fee that is unearned" in this rule means fee paid in connection with the registration of the society, the filing of a document or other service to be performed by the Registrar where such registration or filing is not actually effected or the service is not actually rendered.

## CHAPTER VII MISCELLANEOUS

46. Seal.--- The seal used by the Registrar shall bear the words "The Registrar of Societies ..... (Tamil Nadu)".

47. Procedure for service of notice.--- All notices issued under the Act or these rules, for which no specific mode of service has been prescribed, shall be served in any one of the following ways :---

- (a) by giving or tendering it to such person; or
- (b) if such person is not found, by leaving it at his last known place of abode or business or by giving or tendering it to some adult member of his family ; or
- (c) if the address of such person is known, by sending it to him by post under certificate of posting.

48. Extension of time to comply with certain provision.--- For the purpose of section 49 the further time that may be allowed to a society shall not exceed <sup>1</sup>[three months].

49. Acknowledgment of registration and documents.---

(1) Upon the registration of a society or on the filing of any document required to be filed under the Act or these rules, the Registrar shall grant to the society an acknowledgment.

1. Substituted by G.O.Ms. No.196. Commercial Taxes and Religious Endowments, dated 26-2-86.

is rule  
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Registrar  
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(2) On every document filed under the Act or these rules, the Registrar shall endorse the following particulars, namely :---

- (a) the number borne by the society on the register;
- (b) the name of the society;
- (c) the description of the document;
- (d) the serial number of the document; and
- (e) the date of filing.

The Registrar shall also affix his signature and the seal of his office to such document.

**50. Filing of documents.**--- (1) The Registrar shall examine every list, statement, intimation, notice or other document received by him which is required by the Act of these rules to be registered, recorded, or filed and if he finds any such list, statement, intimation, notice or other document to be defective or incomplete in any of the particulars required by the Act or these rules, he shall return it to the party or society tendering it, for due rectification or completion and until, such list, statement, intimation, notice or other document is so rectified or completed he shall not register, record or file the same.

(2) A separate file shall be maintained in respect of each registered society, in which all documents relating thereto received from time to time, by the Registrar shall be filed in chronological order, that is, in the order of the dates on which they are received by the Registrar.

**51. Preservation of records.**--- (1) The Registrar of Societies and the index relating to it shall be preserved permanently.

(2) The records relating to societies which are functioning shall be preserved permanently.

(3) All other records may be destroyed---

(a) in the case of societies, two or more of which have been amalgamated together as one society, or which have divided themselves into two or more societies, on the expiry of five years after the new

society or societies have been duly registered with reference to sub-section (3) of section 30;

(b) in the case of societies which have become defunct and the names of which were removed under sub-section (4) of section 44, on the expiry of five years from the date of the publication of the notice referred to in the said sub-section or from the date of disposal of appeal, if any, against such order whichever is later.

**52. Register of records to be kept.**--- Every Registrar shall keep a separate register in which particulars of all records relating to societies registered in his office shall be entered.

## APPENDIX

## FORMS

## FORM NO. 1

(See rule 7 of the Tamil Nadu Societies Registration Rules, 1978.)

Application for the issue of Certificate of Registration under  
section 10 of the Tamil Nadu Societies Registration Act, 1975  
(Tamil Nadu Act 27 of 1975.)

From

To

The Registrar of Societies,  
(Station).

Sir,

A society by name.....  
has been formed on.....

2. I enclose herewith the memorandum and By-laws of the said  
Society.

3. I remit herewith a sum of Rs.....being the fee for the  
registration of the Society.

4. I am a member of the Committee of the Society.

5. I have been duly authorised in this behalf by the Committee  
of the Society.

6. The Society may be registered and the Certificate of registra-  
tion issued.

Place :

*Signature of the applicant.*

Date :

## FORM No. II

(See rule 8 of the Tamil Nadu Societies Registration Rules, 1978.)

Certificate of Registration under section 10 of the Tamil Nadu  
Societies Registration Act, 1975 (Tamil Nadu Act 27 of 1975).

## CERTIFICATE OF REGISTRATION OF SOCIETIES

Sl. No.

of 19.....

I hereby certify that (name of the Society) ..... has  
this day been registered under the Tamil Nadu Societies Registration  
Act, 1975 (Tamil Nadu Act 27 of 1975).

Give under my hand at.....

this.....day of (months)

.....(year).....

Seal :

Signature of the Registrar.

Station :

**FORM NO. III**

[See sub-rule (1) of the rule 9 of the Tamil Nadu Societies Registration Rules, 1978.]

Registrar of Societies to be maintained under sub-section (2) of section 10 of the Tamil Nadu Societies Registration Act, 1975 (Tamil Nadu Act 27 of 1975).

**REGISTER OF SOCIETIES**

1. Serial ...
2. Name of the Society ...
3. Date of registration ...
4. Situation of the office ...
5. Object ...
6. Date of General Body Meeting  
(quoting by-law) ...
7. Number of members of the  
Committee (Quoting by-law) ...

**DOCUMENTS REGISTERED OR FILED**

Date.	Serial number and year	Name of document	Whether registered or filed	Signature with designation of the officer who registers or files the document noted in column (3)
(1)	(2)	(3)	(4)	(5)

**FORM No. IV**

[See sub-rule (2) of rule 9 of the Tamil Nadu Societies Registration Rules, 1978].

**FORM OF INDEX TO THE REGISTER OF SOCIETIES  
INDEX TO REGISTER OF SOCIETIES.**

Serial number	Name of the Society	Registration number and year	Volume and page of the register of societies
(1)	(2)	(3)	(4)

(See rule 15 of the Tamil Nadu Societies Registration Rules, 1978).

**Notice of situation/change of situation of the Registered Office of the Society under sub-section (1) of section 13 of the Tamil Nadu Societies Registration Act, 1975 (Tamil Nadu Act 27 of 1975).**

1. Name of the Society . . .
2. Date of registration . . .
3. The registration number and year of registration . . .
4. Presented by . . .

The Registrar of Societies  
(Station)

(Name of society) hereby gives you notice under sub-section (1) of section 13 of the Tamil Nadu Societies Registration Act, 1975 (Tamil Nadu Act 27 of 1975), that the registered office of the society situated at..... was changed from..... to..... on the..... day of..... 19.....

.....  
Signature  
Designation of position in  
relation to the society

Dated the.....day of.....19.....

(See rule 16 of the Tamil Nadu Societies Registration Rules, 1978).

**Register of Members to be maintained under sub-section (1) of section 14 of the Tamil Nadu Societies Registration Act, 1975 (Tamil Nadu Act 27 of 1975).**

## REGISTER OF MEMBERS

1. Name and address of the society
2. Date of registration
3. The registration number and year of registration

(1)	Serial Number.
(2)	Name of the member.
(3)	Full address of the member.
(4)	Occupation.
(5)	Date of enrolment.
(6)	Date of resignation or removal.
(7)	Remarks.

## FORM NO. VII

(See sub-rule (2) of rule 17 of the Tamil Nadu Societies Registration Rules, 1978).

Form of notice of change among the members of the society or of the Committee to be filed with the Registrar under sub-section (1) and (2) of section 15 of the Tamil Nadu Societies Registration Act, 1975 (Tamil Nadu Act 27 of 1975).

1. Name of the society ...
2. Date of registration ...
3. The registration number and year of registration ...
4. Details of change ...

Serial Number.	Name of the member of the society or the committee affected by the change.	Nature of change (resignation, removal, death or otherwise and new appointment, etc.)	Date of change	Remarks.
(1)	(2)	(3)	(4)	(5)

Presented by :

Signature

Designation of position in relation to the society

Date the .....day of.....19.....

## FORM NO. VIII

(See rule 30 of the Tamil Nadu Societies Registration Rules, 1978).

Form of particulars of mortgage or charge to be filed with the Registrar under sub-section (1) of section 32 of the Tamil Nadu Societies Registration Act, 1975 (Tamil Nadu Act 27 of 1975).

PARTICULARS OF CHARGES CREATED BY A SOCIETY  
PURSUANT TO SECTION 32

1. Name of the society ...
2. The registration number and year of registration ...
3. Presented by ...

(1)	(2)	(3)	(4)	(5)	(6)
Date and description of the instrument creating or evidencing the mortgage or charge.	Amount secured by the charge.	Brief particulars of the property.	Gist of the terms and conditions and extent and operation of the charge.	Names, addresses and description of the persons entitled to the charge (a).	Amount or rate per cent of the commission, allowance or discount, (if any) paid or made either directly or indirectly by the society to any person in consideration of his subscribing or agreeing to subscribe whether absolutely or conditionally or procuring or agreeing to procure subscriptions, whether absolute or conditional for any of the debentures included in his return (b).

Signature

Designation of position in relation to the society.

Dated the .....day of.....19 ..

NOTE-- (a) Persons entitled to the charge includes mortgages.

(b) The rate of interest payable under the terms of the debentures should not be entered.



## FORM NO. IX

(See rule 30 of the Tamil Nadu Societies Registration Rules, 1978).

Form of Particulars of Mortgage or charge to be filed under sub-section (2) of Section 32 of the Tamil Nadu Societies Registration Act, 1975 (Tamil Nadu Act 27 of 1975.)

PARTICULARS OF MORTGAGE OR CHARGE SUBJECT TO WHICH PROPERTY HAS BEEN ACQUIRED BY THE SOCIETY

1. Name of the society
2. The registration number and year of registration
3. Presented by

(1) Date and description of the instrument creating or evidencing the mortgage or charge.	(2) Date of acquisition of property.	(3) Among owing on security.	(4) Brief particulars of the property mortgaged or charged.	(5) Gist of the terms and conditions and operation of the mortgage or charge.	(6) Names and addresses and occupation of the persons entitled to the mortgage or charge.
--	---	---------------------------------	--	--	--

.....  
Signature

Designation of the position in relation to the society

Date the.....day of.....19 ..

## APPENDIX

## BYE-LAWS OF ABC SOCIETY

1. The name of the society shall be ABC society.
2. The Address of the Registered Office is at .....
3. The society was formed on (Date) (Note : The date should be within 3 months of the date of presenting the documents for registration)
4. The Society is within the jurisdiction of the Registrar of societies, ..... (Please of Registrar Office)
5. The Business hours of the Society shall be between .....AM to .....PM, on all working days except Sundays and Government Holidays.
6. The object of the society are those as mentioned in the Memorandum of Association and in particular the following:--  
(Here mention the chief object as mentioned in the Memorandum of Association).
7. The activities of the society shall include all kinds of activity necessary for the functioning of its objectives as stated above, and in particular the holding of meetings, seminars conferences and the publication of Books periodicals as may be decided by the committee from time to time to fulfil the objectives of the society.

8. The secretary of the society (any other designated person may be specified) shall be the person authorised to sue and be sued on behalf of the society.

9. The secretary shall be the person (any other person may be specified if desired) who is empowered to give directions on behalf of the society.

10. Enrolment of Members:--

i) The qualification for membership the entrance and other fees or subscription as well as the dates for payment of such fees or subscription and penalties or fines for defaulting member should be specified.

ii) The rights, obligations and privileges of members as well as the circumstances and procedure for their removal should be specified.

11. The manner in which the society shall transact the business, that is the functioning of committees of management and such other things should be given.

12. The constitution of the committee of management, the qualification of the members, their term of office and the procedure to their appointment and reappointment should be specified.

13. The person responsible for preparing and filing with the concerned registrar of such records Annual and other statements which are specified in Act and Rules should be given.

14. The financial year ending, the audit of Accounts and Balance sheet and person or persons appointed as auditors should be specified.

15. Bye laws, the Receipt and Expenditure Account and the Balance sheet to the members on application and the fee payable in respect of the same.

16. The byelaws should give the mode of custody, application and investment of funds of the society and the conditions of such investment.

17. Special provision of any can be made by a bye-law for earmarking funds for the purpose of making provision for dependent of a deceased

or a disabled member as laid down under section 25 and the quantum of such payments.

18. Bye-law for transaction of day-to-day business, the expenditure to be incurred, the staff to be employed and the conditions of service of the staff.

19. Bye-law regarding the convening and conduct of Annual General meeting and the procedure in respect of such meeting, mentioning the quorum and the conditions under which the meetings should be adjourned.

20. Bye-laws for the convening and conduct of extraordinary general meetings, the number of members required for making a requisition for calling such meeting.

21. Bye-law specifying as to when special resolution as defined in section 2 of the Act is necessary.

22. Bye-law should specify that the books of Account, Book containing the register of members, and the minutes books should be available at the registered office of the society during business hours for inspection by members free of charge.

23. The Bye-laws may also provide such other matters which are incidental to the working of the society, management of its business if necessary.