TAMIL NADU SOCIETIES REGISTRATION RULES, 1978

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6. LAW AND ADMINISTRATION OF SOCIETIES AMENDMENT TO THE TAMIL NADU SOCIETIES REGISTRATION RULES G.O.Ms.No. 76, CT & RE, dated 25-06-2013 (Amendment of Rule 48-A). G.O. Ms. No. 366, CT & RE(M), dated 16.11.1995 (Amendment of Rule 50). G.O. Ms. No. 344, CT & RE dated 21.10.1994 (Amendment of Rules 15, 17, 22 and 26). G.O. Ms. No. 196, CT & RE, dated 26.2.1986 (Amendment of Rules 22 and 48) G.O. Ms. No. 1061, CT & RE, dated 21.11.1985 (Amendment of Rule 21) G.O. Ms. No. 781 , Industries, dated 30.6.1983 (Amendment of Rule 24). THE T.N. SOCIETIES REGISTRATION RULES, 1978 ,GdgStrfe$ Arrangement of Rules CHAPTER 1 PRELMNARY Short title Definitions CHAPTER 11 CONSTITUTION AND REGISTRATION 89 Rules 1. 2. 3. 4. 5. 6. 7. 8. 9. 10. 11. 12. 13. 14

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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; (d) "Section" means a section of the Act; (e) "Society" means a registered society; (f) "Sub-Registraf' means the Sub-Registrar appointei

under section 6 of the Registration Act, 1908 (Central Act of 1908); 1. Published in T.N. Govt. Gazette, Extra., Pt. Ill, S. I (a), p. 1, dated 22-4-IS¯E THE T.N. SOCIETIES REGISTRATION RULES, 1978 CHAPTER 11 CONSTITUTION AND REGISTRATION 93 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) (b) (c) (d) (f) (g) (h) (i) (j) interests of consumers in the supply and distribution of essential articles; interests of passengers using buses, taxis auto- rickshaws and similar vehicles of public conveyance; welfare of the physically handicapped; welfare of working women; welfare of the unemployed; interests of residents in the matter of provision of civic amenities; interests of pilgrims and tourists; welfare of animals, birds and similar living beings; welfare of displaced persons; and welfare of downtrodden, economically and social backward

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

5. Time-limit for registration of existing mcieties.— (1) The period within which every society of description specified in sub-section (2) of section 4 shall ze registered, shall be two months from the date of the 94 LAW AND ADMINISTRATION OF SOCIETIES 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 contain provisions in respect of the following matters, namely:— (a) (b) (c) (d) (f) (g) (h) (i) (j) the name of the society; the address of the registered office of the society, the date of formation of the society; Registrar of the district within whose jurisdiction the office of the society is situated; the business hours of the society; the objects of the society; the activities of the societies in furtherance of its objects; the name of the person or officer, if any, authorised to sue or to be sued on behalf of the society; the name of the person or officer who is empowered to give directions in regard to the business of the society. enrolment of members:— (i) qualifications for membership, classificaticz restrictions and conditions, if any, therefor, (ii) the entrance and other fees, or subscriptior.,, if any, to be collected from members; (k) (1) (m) (n) (o) (p) (q) (r) (s) THE T.N. SOCIETIES REGISTRATION RULES, 1978 95 (iii) the dates prescribed for payment of the amounts specified in sub-clause (ii) above and levy of penalties or fines, ifany, imposed on defaulting members; 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; rights, obligations and privileges of members; the manner in which the society shall transact its business; 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; the preparation and filing with the concerned Registrar of such records, annual or other statements which are specified in the Act and the rules; the audit of accounts and balance sheet for the financial year with reference of section 16 and the person or persons appointed to do such audit; the supply of copies of by-laws, the receipt and expenditure account and the balance sheets, to the members on application and the fee payable for the same. 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; the mode ofcustody, application and investment of the funds of the society and the extent and conditions of such investment; 96 LAW AND ADMINISTRATION OF SOCIETIES THE T.N. SOCIETIES REGISTRATION RULES, 1978 97 (t) 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 thereof; (u) arrangements for transaction of day-to-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 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 c oks 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

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

8. Certificate of registration.— The certificate of registration issued under sub-section (1) of section 10 shall be in

Form No. Ill. (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 number serially in separate series for each calendar year

11. Communication oforder ofrefusal to register a society.— Ifthe Registrar refuses to register a society, he shall record his 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 ofname ofa 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 11 shall be accompanied by the special resolution empowering such change of name

13. Communication oforder of approval or refusal to change the name of the society.— (1) Ifthe Registrar approves the change of name of the society, he shall record his approval by means of an order and communicate a copy of 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. 98 LAW AND ADMINISTRATION OF SOCIETIES [R. 17 R. 18] THE T.N. SOCIETIES REGISTRATION RULES, 1978 99 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 111 MANAGE1'vm.NT AND ADMNISTRATION 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 with in 1 [three months] from the date Df registration of the society or after the date of change, as bhe date may be

17. Filing of copy of the register of members and notice of change of members or committee.— (1) A copy)fthe 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 2[three months] from the date of such change. The 1

2. Substituted for "one month" by G.O. Ms. No. 344, CT & RE dated21-10-1994. Substituted for 'fourteen days" by ibid. 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 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 100 LAW AND ADMINISTRATION OF SOCIETIES [R. 21 R. 22] THE T.N. SOCIETIES REGISTRATION RULES, 1978 101 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 ofthe Institute ofChartered Accountants of India, constituted under the Chartered Accountants Act, 1949 (Central Act XXVIII of 1949). 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 examin ation equivalent or higher to it.] 2[(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 l[sub-rule (3)] the term "University" has the same meaning assigned to it in the University Grants Commission Act, 1956 (Central Act Ill of 1956) and includes any University outside India which is recognised by the Union or State Public Service Commission for the purpose ofrecruitment to public services

1. Substituted by G.O. Ms. No. 1061, CT & RE, dated 21.11.1985

2. Inserted by ibid

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 l[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 within 2[six 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 document 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,— (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 ofundertakings of the Government or the Government of India. 3[(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

ofthe 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. 1. 2

3. Substituted by G.O. Ms. No. 196, CT & RE, dated 26.2.1986. Substituted for "two months" by G.O. Ms. No. 344, CT & E dated 21.10.1994. Added by G.O. Ms. No. 781 , Industries, dated 30.6.1983. R. 291 THE T.N. SOCIETIES REGISTRATION RULES, 1978 103 R. 28 LAW AND ADMINISTRATION OF SOCIETIES 102 (2) The notice shall be sent to the members by one or more of the following modesynamely:— (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 l[three months] from the date of passing of such resolution

27. Extraordinary general meeting.—(l) 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 provision of rule 25 regarding notice of general meeting to the members shall apply to an extraordinary general meeting also

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

1. Substituted for "fifteen days" by G.O. Ms. No. 344, CT & RE dated21.10.1994

29. Communication or order of approval or refusal or 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) Ifthe 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 ofthe mortgage or charge to be filed with the Registrar.— The particulars of the inortgage 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) (b) 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 ofa member of the Committee of the society or under the hand of some person interested in the mortgage or charge on behalf on any person other than the society stating that it is a true copy; where the instrument or deed relates either wholly or partly to property situate in India, the copy shall be verified by a certificate ofa member of the Committee of the society stating that it is a true copy or by a certificate of a public officer given under and in accordance with the provisions of section 76 of the Indian Evidence Act, 1872 (Central Act 1 of 1872). 104 LAW AND ADMINISTRATION OF SOCIETIES [R. 35 32. Time for filing the mortgage or charge.— The particulars 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 offinal payment or full satisfaction of the mortgage or charge

CHAPTER IV INSPECTION, INQUIRY, WINDNG UP, REMOVAL AND APPEALS 34. Appointment of Liquidator.— (1) If any society, the registration ofwhich 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 oforder of appointment of the liquidator shaz be published in the Tamil Nadu Government Gazette

35. Procedure to be adopted by Liquidator.— The Liquidator appointed under section 40 shall adopt following procedure namely:— (a) The liquidator shall publish by such means, he may think proper, a notice requiring all claizx against the society to be submitted to him with: two months of the publication of such notice. AZ liabilities recorded in the accounts books ofsu:: society shall be deemed "ipso facto" to have duly submitted to him under this clause. (b) The liquidator shall, after settling the assets liabilities ofthe society as they stood on the (c) (d) THE T.N. SOCIETIES REGISTRATION RULES, 1978 105 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. 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. The Liquidator may empower any person by general or special order in writing to make collections and to grant valid receipts on his behalf. 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 (f) (g) (h) Registrar and shall stand in the name of the liquidator. The Registrar shall specifr the estimated amount of 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 in the cost of winding up which shall be payable out of the assets of the society in priority to all other claims. The Liquidator may call for the meetings of members of the society from time to time. A Liquidator may, at any time, be removed by the Registrar and he shall, on such removal, be bound R. 39] THE T.N. SOCIETIES REGISTRATION RULES, 1978 106 [R. 38 LAW AND ADMINISTRATION OF SOCIETIES 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 107 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; 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) Ifthe 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. (a) (b) (c) (d) specify the name and address of the appellant and also the name and address of the respondent; state by whom the order appealed against was made; setforth concisely and under distinct heads, the grounds of objection to the order appealed against with a memorandum of evidence; state precisely the relief which the appellant claims; and 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 the 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 R. 44 LAW AND ADMINISTRATION OF SOCIETIES 108 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 NSPECTION OF DOCUIWENTS AND GRANT OF COPIES — (1) any person who 41. Inspection of documents. 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 such 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 fcc the several matters mentioned in the Schedule to the Act shall be paid in cash

44. Account of and receipt for fees.— (1) An accouzz of all fees received in the Registrar's Office shall maintained therein. (2) The Registrar shall grant receipt for all fees receivz by him. R. 45] 109 THE T.N. SOCIETIES REGISTRATION RULES, 1978 45. Refund.— Any fee that is unearned shall be refunded by the Registrar to the party concerned. Explanation.— The expression "fee that is unearned" is 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 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 sued under the Act or these rules, for which no specific node of service has been prescribed, shall be served in any ne 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 rovisions.— For the purpose of section 49 the further time may be allowed to a society shall not exceed l[three months]. 2[48-A. Condonation of delay with fine.—(l) For the x..ose of sub-section (2) of Section 49 the authority arpetent to condone the delay in complying with the time .=zt referred to in that sub-section shall be, the Registrar Substituted by G.O. Ms. No. 196, CT & RE, dated, 26-02-1986. Inserted by G.O.Ms.No. 76, CT & RE, pub. in TNGG, Ext., P.lll, S. 1 dated 25-06-2013, w.e.f. 01-07-2013.