

AccountAble™

Regulation of Societies: Tripura – W. Bengal

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It has proved very difficult to get the latest

amendments for each state.

*Therefore, please re-
confirm the information in
this circular before taking
any important decisions.*



Tripura

[Societies Registration Act, 1860 as amended by the State]

Registration: By filing Memorandum of Association and certified copy of Rules and Regulations along with a fee of Rs.50/- (Sec. 3). All documents to be filed with the Registrar of Societies.



Alteration: You are allowed to alter the objects of the society, or merge with another society. For this, you have to convene two general body meetings¹ and three-fifths (60%) of the members have to approve the change (Sec. 12).

List of Governing Body Members: To be filed every year within fourteen days of annual general meeting. This should be filed in January, if general meetings are not held (Sec. 4).

Accounts: No specific provisions.

Dissolution: At least three-fifths (60%) of the general body members have to vote for dissolution of the society at a special meet-

¹ At an interval of one month

ing (Sec. 13). Government's consent is required for dissolving the society, if it is a member or a contributor or interested in the society. However, the government can neither dissolve a society on its own, nor can it take over the society.

Disposal of property upon dissolution: A society's property cannot be distributed among its members². Three-fifths (60%) of the members present at the time of dissolution can decide to give the property (left after satisfaction of all debts and liabilities) to another society (Sec. 14).

Others: All documents of the society are open to public for inspection on payment of Re.1. Copies can be taken and can also be certified by Registrar (Sec. 19).

Uttar Pradesh

[Societies Registration Act, 1860 as amended by The Societies Registration (Uttar Pradesh Amendment) Act 2000]

Registration: By filing Memorandum of Association and certified copy of Rules and Regulations along with the address of the registered office of the Society and a fee of Rs.1000/- (Sec. 3). All documents to be filed with the Registrar.

Renewal: The certificate of Registration issued under section 3 is valid for a period of 5 years.

The society can get its certificate renewed for another five years on payment of Rs.200 along with an application to the Registrar within one month of the expiry of the earlier certificate. If this is not done within one year of the expiry of previous certifi-

² This clause does not apply to any society established by the contributions of shareholders in the nature of a Joint Stock Company. Currently, Joint Stock Company can be formed only under Companies Act, 1956. Therefore, this provision has become irrelevant.

cate, the society shall become an unregistered society. The registrar may however, allow for renewal in such a case³, on payment of Rs.400.



Alteration: You are allowed to alter the objects of the society, or merge with another society. For this, you have to convene two general body meetings⁴ and three-fifths (60%) of the members have to approve the change (Sec. 12).

Two-thirds of the total number of members can also change the name of the Society by passing a resolution at a general meeting, with the prior approval of the Registrar in writing (Sec. 12A).

List of Governing Body Members: To be filed every year within fourteen days of an annual general meeting. This should be filed in January, if general meetings are not held (Sec. 4). If the managing body is elected after the last submission of the list, the counter signatures of the old members should be obtained on the list.

Along with the above list, a copy of the Memorandum of Association, including any alteration, and rules⁵ of the society should be filed with the Registrar.

Any change in the rules of Society or change of address should be sent⁶ to the

³ If sufficient cause is shown.

⁴ At an interval of one month

⁵ Corrected up to date and certified by at least three members of the governing body

⁶ Certified by at least three members of the governing body

Registrar within 30 days of the change (Sec. 4A).

Accounts: A copy of the Balance Sheet of the preceding year should be filed with the registrar at the time of filing list of governing body members [Sec. 4(2)].

Dissolution by Members: Three-fifths (60%) of the members or more may decide in a general meeting to dissolve the society (Sec. 13). Government's consent is a must, if it is a member or a contributor or interested in the society. However, the government can neither dissolve a society on its own, nor can it take over the society.

Dissolution by the Registrar: If any of the grounds listed⁷ in section 13-B exists, then the Registrar can send a show-cause notice to the society (Sec. 13-A). If he is not satisfied with the response, he can apply to the court under sec. 13-B for dissolving the society.

Dissolution by Court: The court can also dissolve⁸ a Society in the following cases (sec. 13 B):

- If there is any contravention of the Act;
- If number of members falls below seven;
- If the society has ceased to function for more than three years;
- If the society is unable to pay its debts or meet its liabilities; or,
- For any other reason, where it is considered proper that the Society should be dissolved.

Disposal of property upon dissolution: A society's property cannot be distributed among its members⁹. Three-fifths (60%) of

⁷ See under 'Dissolution by Court'

⁸ Either on the application of the Registrar or on the application of one-tenth of the members

⁹ This clause does not apply to any society established by the contributions of shareholders in the nature of a Joint Stock Company. Currently, Joint Stock

the members present at the time of dissolution can decide to give the property (left after satisfaction of all debts and liabilities) to another society (Sec. 14).

Majority of members can also decide to give the property of the dissolved society remaining after the satisfaction of all the debts and liabilities to the Government (Sec. 14-A).

Others: All documents of the society are open to public for inspection on payment of Rs.50 for each inspection. Copies can be taken and can also be certified by Registrar (Sec. 19).

West Bengal

[The West Bengal Societies Registration Act, 1961]



Registration: By filing Memorandum of Association and certified copy of Rules and Regulations along with a fee of Rs.150/- (Sec. 4). All documents to be filed with the Registrar of Societies¹⁰. If the Registrar refuses registration of the Society, an appeal can be made to the State Government.

Alteration: You are allowed to alter the objects of the society, or merge with another

society. For this, you have to take prior permission of the Registrar in writing. Then you should convene two general body meetings. Three-fourths (75%) of the members have to approve the change (Sec. 8, 12). Every alteration in the memorandum and the regulations should be filed with the Registrar within thirty days of the alteration (Sec. 9).

State Government may direct a society to change its name, if it thinks that the name is identical with the name of any other society or body corporate already registered (Sec. 11). Such change has to be incorporated within three months from the date of the order.

List of Governing Body Members: To be filed every year within thirty days of the annual general meeting¹¹ (Sec. 17).

An annual report by the governing body on the working of the society for the previous year should also be filed. The list and annual report should be certified by the President and the Secretary.

Any change in the governing body members should be notified to the Registrar within thirty days.

Accounts: Every Society should maintain proper books of accounts at the registered office. These accounts should be audited once in a year by a qualified chartered accountant or a person approved by the Registrar for this (Sec. 15). A copy of Balance Sheet and the auditor's report should be filed with the registrar at the time of filing the list of governing body members.

Dissolution by Members: Three-fourths (75%) of the members or more may decide in a special general meeting to dissolve the society (Sec. 24). Government's consent is a must, if it is a member or a contributor or

Company can be formed only under Companies Act, 1956. Therefore, this provision has become irrelevant.

¹⁰ Location not known to us

¹¹ Every Society has to hold an annual general meeting at least once in every year and the time gap between two successive AGMs should not be more than 15 months (Sec. 16).

interested in the society. However, the government can neither dissolve a society on its own, nor can it take over the society.

Dissolution by the Registrar: If the Registrar is of the opinion that the Society is not managing its affairs properly or is not functioning, he can send a show-cause notice to the Society (Sec. 26). If he is not satisfied with the response, he can apply to the court under sec. 25 for dissolving the society.

Dissolution by Court: The court can also dissolve¹² a Society in the following cases (Sec. 25):

- If there is any contravention of the Act;
- If number of members falls below seven;
- If the society has ceased to function for more than three years;
- If the society is unable to pay its debts or meet its liabilities; or,
- For any other reason, where it is considered proper that the Society should be dissolved.



In case the dissolution is through the court, then the court can give the property (left after satisfaction of all debts and liabilities) to any other society.

Others: All documents of the society are open to public for inspection on payment of a fee of Rs.2 for the first year and one rupee for each additional year. Copies can be taken and can also be certified by Registrar (Sec. 29).

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¹² Either on the application of the Registrar or on the application of one-tenth of the members