

Speed Post/E-mail

CEA-12011/545/2026  
Government of India  
Ministry of Cooperation  
The Co-operative Election Authority  
\*\*\*

09<sup>th</sup> Floor, Tower E, World Trade Centre  
Nauroji Nagar, New Delhi -110029  
Dated:17June, 2026  
Election no.41/2026-27

**ORDER**

**Sub: Appointment of “Returning Officer” and the “Election Programme” for Conduct of Election of Income Tax Department Cooperative Society Limited, 121, Mahatma Gandhi Salai, Nungambakkam, Chennai, Tamil Nadu-600034 -reg.**

1. The Cooperative Election Authority has been established under Section 45 of the MSCS Act, 2002 (as amended in 2023). As per Section 45-I of the said Act, the Authority discharges the following functions :-

- i. Conduct of elections of the multi-state cooperative society;
- ii. Supervise, direct and control the matters relating to preparation of electoral rolls; and
- iii. Such other functions as may be prescribed.

2. Accordingly, in exercise of the powers conferred by Section 45 K (1) of the Multi-State Co-operative Societies (MSCS) Act 2002, as amended by the MSCS amendment Act 2023 read with Rule 19F (a) of the MSCS Rules 2002, as amended by MSCS Amendment Rules in 2023, the Co-operative Election Authority hereby appoints **District Magistrate/Collector, Chennai** as Returning Officer for conducting Elections of the society as per details given in subsequent paras.

3. The detailed election programme is as under: -

**Election Program**  
**{Rule 19H (2)}**

A. General Information		
1	Name of MSCS	Income Tax Department Cooperative Society Limited, 121, Mahatma Gandhi Salai, Nungambakkam, Chennai, Tamil Nadu-600034
2	Registration Number	MSCS/CR-11/90 dated 12.12.1990
3	Returning Officer	District Magistrate / Collector, Chennai
4	Post for which election being held	Board Member- 11 (General-08, SC/ST-1 & Women-2)
		Office Bearers-2 (Chairman-1 & Vice-Chairman-1)



5	Area of Operation	Tamil Nadu, Pondicherry, Andhra Pradesh, Karnataka, Kerala and Goa		
6	Regular Member	2377 Individual Members		
7	Polling Booth	Adequate Polling Booths may be set up		
8	Contact Details of CEO	CEO	Mobile No.	Email Id.
		Ashok Kumar S	9841061636	info@itcops.org

**The Returning Officer is requested to publish election notice in the newspaper circulated in the area of operation as required under Rule 19-I(3) and to publish election programme on the website of the society.**

**B. Election program for Board of Directors**

	<b>Particulars</b>	<b>Date</b>	<b>Time</b>
1	Publication of Provisional List of Members / Eligible to Vote	27 <sup>th</sup> July, 2026 (Monday)	By Evening
2	Time Window for Raising Objection to the Provisional List	28 <sup>th</sup> to 31 <sup>st</sup> July, 2026 (Tuesday to Friday)	11:00 AM to 3:00 PM
3	Scrutiny of objection received to the Provisional List (if any)	3 <sup>rd</sup> August to 7 <sup>th</sup> August, 2026 (Monday to Friday)	11:00 AM to 3:00 PM
4	Publication of Final List of Members Eligible to Vote	8 <sup>th</sup> August, 2026 (Saturday)	By Evening
5	Issue and Filing of Nomination Form	17 <sup>th</sup> to 20 <sup>th</sup> August, 2026 (Monday to Thursday)	11:00 AM to 3:00 PM
6	Publication of List of Nominations Received	20 <sup>th</sup> August, 2026 (Thursday)	By 5:00 PM
7	Scrutiny of Received Nomination Forms	21 <sup>st</sup> August, 2026 (Friday)	11:00 AM onwards
8	Publication of List of Valid Nominations	21 <sup>st</sup> August, 2026 (Friday)	By 5:00 PM
9	Withdrawal of Nominations	22 <sup>nd</sup> August, 2026 (Saturday)	11:00 AM to 3:00 PM
10	Publication of Final List of Contesting Candidates	22 <sup>nd</sup> August, 2026 (Saturday)	By Evening
11	Date of Polling, if Necessary	6 <sup>th</sup> September, 2026 (Sunday)	8:00 AM to 04:00 PM and all those who have entered polling station at 04 PM or before should be allowed to cast vote
12	Counting of votes	8 <sup>th</sup> September, 2026 (Tuesday)	08:00 AM Onwards
13	Submission of Form 19M with recommendation for seeking approval of CEA before declaration of result of BOD	8 <sup>th</sup> September, 2026 (Tuesday)	



*(Handwritten signature)*

14	Declaration of Result of Board of Directors	On or before 14 <sup>th</sup> September, 2026	
<b>(C) Election Program of Office Bearer (After Declaration of Result of Board Members' Election)</b>			
1	Announcement of Election Schedule	15 <sup>th</sup> September, 2026 (Tuesday)	
	I. Time window for filing nomination	09:30 AM to 11:30 AM	
	II. Scrutiny of nomination papers	12:30 PM to 02:00 PM	
	III. Time and date for withdrawal	02:00 PM to 04:00 PM	
	IV. Display of list of the contesting candidate and schedule of election	By Evening	
2	Meeting of Newly Constituted Board & Publication of List for valid Nominations, Polling (if required)	16 <sup>th</sup> September, 2026 (Wednesday)	11:00 AM Onwards
3	Declaration of Result of Election of Office Bearers	On or before 23 <sup>rd</sup> September, 2026	

4. Detailed relevant instructions on conduct of election are attached at **Annexure-I**.
5. RO is requested to ensure the election is conducted as per the MSCS Act, 2002 as amended by MSCS (Amendment) Act 2023 and Rules framed thereunder. In case any provision of Bye-Laws of the Society is inconsistent with the provision of Act and Rules made thereunder, then provisions of the Act/Rules shall prevail over such in-consistent provisions of the Bye-Laws and decision taken by CEA in this regard shall be final.
6. RO may submit proposal for appointment of adequate number of ARO
7. The Constituency shall be as per registered and approved Bye-Laws of the Society. Contesting candidates have to be from the respective constituency. **Every voter member has a right to elect all the directors individually.**
8. RO is advised to go through the documents meant for conduct of election- namely preparation of member list, preparation of voter list and information relating to seeking prior approval of Board of Directors and Office Bearers. These documents are available on the website <https://crcs.gov.in> under the heading "**Cooperative Election Authority**" (Handbooks of Returning Officer). Instructions contained in these documents must be followed in letter and spirit so as to ensure free and fair election.
9. A Checklist for RO is attached for monitoring the election process and recording various important information and details. (**Annexure II**)



10. This issues with the approval of Cooperative Election Authority.

Seal:

Date:17.06.2026



*Sanjeev Kumar*

(Sanjeev Kumar)

Director, CEA

Phone No.:011-20909039

To

District Collector / Magistrate, Chennai  
& RO of Income Tax Department Cooperative Society Limited  
Rajaji Salai, Fourth Floor, 62, Beach Rd, George Town,  
Chennai, Tamil Nadu -600001  
E-Mail ID – [collrchn@nic.in](mailto:collrchn@nic.in)

Copy to:

1. The Chief Executive Officer/Managing Director of Income Tax Department Cooperative Society Limited, 121, Mahatma Gandhi Salai, Nungambakkam, Chennai, Tamil Nadu-600034 Contact: 9444291622 Email- [info@itcops.org](mailto:info@itcops.org) / [help@itcops.org](mailto:help@itcops.org)-with a request
  - a. **that Society will carry out requisite following amendments in Bye-Laws aligning with MSCS Amendment Act, 2023 within 6 months of date of constitution of Board:**
    - That the bye-laws shall account for election by the Cooperative Election Authority.

“Post amendment of MSCS Act, the elections of BoDs have to be conducted by Cooperative Election Authority. {Ref. Section 45-I and 45-J of MSCS Act,2002 (as amended in 2023)}”
    - The Regulations to conduct election are now part of the Rules which was earlier part of abolished Annexure.
    - Bye-laws have to account for conduct of election for filling of Casual Vacancy by CEA as per Section 45J.
    - A list of Members keeping in view various provisions of Bye-laws needs to be prepared by the Society as on 31.03.2026 and upload on the website of the Society for the information and necessary action of members.
    - Besides elections, the amended MSCS Act in 2023 has made significant provisions including for contribution to Education Fund, etc.

- b. To meet the RO and brief him about the society and get issued the election notice under the signature of the RO.
- c. To deposit amount on account of remuneration payment for the conduct of election by RO/ARO and Polling Officer(s). Amount of remuneration to be as per order F.No.4-11/2025/CEA dated 16.10.2025 (**Annexure IV**). The requisite amount is to be deposited by the society in CEA's account titled Cooperative Election Authority as details below: -

Name of Account Holder	Cooperative Election Authority
Name of Bank	State Bank of India
Account Number	43320407875
IFCS Code	SBIN0001076
Name of Branch	R.K.Puram, New Delhi
Type of Account	Saving Account

- d. This may be ensured by C.E.O / M.D that the following documents must be uploaded on Official Website of the Society.
- i. Order of CEA for appointment of Returning Officer and election programme.
  - ii. Notification issued by Returning Officer giving details of election schedule and details of constituency etc.
  - iii. Provisional list of Members/Delegates who are eligible to vote.
  - iv. Publication of final list of Members/Delegates who are eligible to vote.
  - v. List of nomination received by the Returning Officers constituency-wise.
  - vi. List of nomination which has been rejected along with reasons for rejection.
  - vii. Publication of final list of contesting candidates.
  - viii. Declaration of result of Board of Directors.
  - ix. New Board of Directors and its Office Bearers.
  - x. Election Notice under signature of RO to be published in newspapers by CEO.
2. The Registrar of Cooperative Societies, Govt. of Tamil Nadu, Office of the Registrar of Cooperative Societies, NV Natarajan Maligai, No.170, Periyar E.V.R.High Road, Kilpauk Chennai, Tamilnadu- 600 010, Phone No.044-2836 4858 Email Id: rcs.tn@nic.in.
3. The Central Registrar of Cooperative Societies – for information
4. NIC with a request to upload on (www.crcs.gov.in).



Important Instructions

The following instructions are part of the order dated 17.06.2026. RO shall follow these instructions in letter and spirit so as to ensure free and fair conduct of election.

1. **Role of Returning Officer in initiating Election Schedule:** Returning Officer may please refer to Rule 19(H)(4) and Rule 19(I)(3) and ensure that intimation is sent under his signature regarding date, time and place of General Meeting (Polling) to each member of the society and such information can also be sent electronically, if possible
2. **Issue of election notice under the signature of Returning Officer:** Returning officer shall specify the date and time, place of receipt of nomination, and for all other stages of the election process clearly in the notification. Election Programme shall also be published on the notice board of the society and its branches for wider circulation to all members.
3. **Publication of election programme on website of the society:** Returning Officer is requested to publish election programme on the website of the society.
4. **Publication of election notice in the newspapers:** Returning Officer is requested to publish election notice in the newspaper circulated in the area of operation as required under Rule 19-I (3).
  - 4.1. **Returning Officer is requested to send the newspaper cutting to the CEA.**
5. Wide publicity to be given for holding of Elections in terms of provision of the MSCS Act and the rules framed thereunder including advertisement in each state in the area of operation. Election Programme shall also be displayed on the Notice Board of the Society. RO shall also issue a press release to ensure wide publicity about the election of the society
6. **Preparation of Members' List:** Returning Officer is requested to refer to Sec 29 of MSCS Act and Rule 19-I while publishing the list of eligible voters. The list should be drawn as on 31<sup>st</sup> March of the previous financial year which is immediately preceding to the election year. Addition/deletion in the list can be done as per Rule 19I (1) thirty days prior to the date fixed for the date of poll. The list of members should also be got posted on website of society
7. **Preparation of Voters' List:** Returning Officer is requested to refer the Handbook of Returning Officer, Preparation of Voter List, December, 2025 while publishing the list of eligible voters
8. **Disqualification for being a director:** While scrutinizing the nomination RO is requested to refer to Sec 29, 43 and 44 of MSCS Act and also Rules 19J, 19K and 19L of MSCS Rules (as amended time to time).
9. **Report to CEA on nomination:** Returning Officer is requested to send the list of candidates with the details- (i) filed nominations (ii) rejected nominations with reasons (iii) withdrawal of nominations and (iv) valid nomination with reference to the number of post of directors to CEA through e-mail and publish it on the Website of the Society.



10. **Prior approval of result of Board of Director:** After conduct of Elections of Board of Directors, the RO is mandated to submit the requisite details in Format 19 M along with a report (for members of the Board of Directors) under rule 19 M for seeking **prior approval** of the Co-operative Election Authority.

11. **Election of Office Bearers:** Returning Officer shall preside over the meeting for the purpose of election of Office Bearers as per Rule 19N (2) and after conduct of elections of Office Bearers, the RO shall submit the requisite details in Format 19-N alongwith a report for seeking **prior approval** of CEA before declaration of results.

12. **Display of Notification/orders on website of Society:** Returning Officer shall ensure that the Society prominently displays the **List of Eligible Voters, Election Programme and Final List of the Contesting Candidates, and other related important documents on the website of the Society prominently on the right-hand top corner of website in a box under the heading of "ELECTION OF BOARD OF DIRECTORS & OFFICE BEARERS" for enabling free, fair and transparent elections.**

13. **Submission of account of election expenses by the candidate:** The provisions of MSCS Rules 19(U), (V), (W), (X) relating to expenditure to be incurred by the candidate in connection with elections are annexed herewith. RO is requested that these may be posted on the Notice Board and a copy may also be supplied to the person filing the nomination. The format or account of election expenses shall be kept as per particulars provided in Rule 19 (W). These accounts should be submitted to Returning Officer within 30 days of declaration of result by Returning Officer after approval of CEA.

14. **Payment of remuneration:** It is also requested to provide the requisite details about RO and ARO and other polling officer in the enclosed Proforma (**Annexure-III**) along with a copy of cancelled cheque & PAN Card to claim remuneration from the Society in connection with discharge of duties for conduct of election as RO/ARO/Polling personnel etc. The rates of remuneration for conduct of election is as per the office order dated 16.10.2025(**Annexure-IV**)

15. **Guidelines for Central Govt. Employees:** As per DOP&T Office Memorandum F.No.11013/1/2016-Estt.A-III dated 27th February, 2020 Government employee Under the rule 15(1)(c) of CCS (Conduct) Rules, 1964, R.O will obtain the details of contesting Central Government employees as to whether prior permission to contest election has been taken from the Central Government, as per enclosed proforma **Annexure-V** to accept or reject nomination filed by the Central Government Servant.

16. **Code of Conduct:** The Authority in exercise of the powers conferred by Section 45 L of the Multi-State Co-operative Societies (MSCS) Act 2002, read with Rule 19F (c) of the MSCS Rules 2002, has decided to enforce the following code of conduct on multi-state cooperative societies whose election is being conducted, to be implemented in the area of operation of MSCS, as under:

- a. **Use of Vehicle of the Society during election period**



Society's vehicle which has been allotted/provided to Office Bearers (Chairman/Vice-Chairman or President/Vice-President) should not use for canvassing/election related purposes.

These instructions will apply for a period of 30 days i.e. 30 days prior to date of polling.

**b. Convening of Board meeting during election period**

Meeting of Board of Directors (BOD) of the society whose election are being conducted may be convened in respect of all agenda items except agenda which influence voting by members and election outcome in the said elections.

CEO may take prior approval of the Returning Officer about the agenda items to be placed in the Board in respect of meetings of Board of Directors held 30 days prior to date of poll.

17. RO may note the provision relating to Accounts of election expenses (Rule19U), Particulars of account of election expenses (Rule 19W) and notice by RO for inspection of accounts (Rule 19X) and submit the details to CEA within 30 days of declaration of result.

Seal:

Date:17.06.2026



(Sanjeev Kumar)

Director, CEA

Phone No.:011-20909039

**Annexure-II**

<b>Check List for Returning Officer appointed under Section 45K of the Multi State Cooperative Societies Act, 2002 (amended in 2023) for conduct of election of MSCS</b>	
<b>Action to be taken by Returning Officer</b>	<b>Date</b>
1 Meeting with Secretary/CEO of the Society. (Rule 19H (8))	
2 Issue of election notice under signature of Returning Officer.	
3 Publication of Election Programme on the website of the Society	
4 Publication of draft voter list on the website of the society	
5 Sending Proposal for appointment of ARO to Cooperative Election Authority on email cea-2023@gov.in	
6 Publication of election notice in the newspaper in the area of operation of the Society (Rule 19I (3))	
7 Publication of list of nomination forms received on the website of the Society	
8 Sending of newspaper cutting to the CEA with reference to (6) above	
9 Scrutiny of nomination papers by RO. (Rule 19L)	
10 Publication of list of valid nominations accepted by RO. (Rule 19L(1)(e))	
11 Publication of list of withdrawals after scrutiny on the website	
12 Publication of list of rejections after scrutiny on the website	
13 Publication of final list of candidates under the signature of RO on the website of the Society	
14 Sending the list of the candidates to the <b>Cooperative Election Authority</b> with the details - (i) filed nomination (ii) rejected nominations with reasons (iii) withdrawal of nomination and (iv) valid nominations with reference to the number of post of directors on email cea-2023@gov.in	
15 Ballot paper and making arrangements for its printing and other logistic arrangement for transportation in case polling station are being setup in multiple cities/districts/states	
16 Sending of recommendation after conduct of election of Board of Directors in Form 19M for seeking prior approval of CEA along with detailed report	
17 Issue of proceedings of result of Board of Directors after receipt of approval of CEA	
18 Sending the Account and PAN details of RO/ARO to CEA for payment of remuneration and name of Polling Officers appointed by RO on email cea-2023@gov.in	
19 Chairing of meeting by RO in person for elections of Office Bearers i.e. Chairman & Vice-Chairman only (Rule 19N (2))	
20 Sending recommendation in Form 19N after election of Office Bearers for seeking prior approval of CEA along with detailed report (Rule 19N)	
21 Declaration of result under Rule 19N (6)	



*(Handwritten signature)*

**PROFORMA**

Proforma for remuneration-claims for conduct of MSCS Elections

S.No.	Name and Designation of RO, ARO and Polling Officer	Service	PAN Number	Bank account details/Bank name and Branch name with IFSC Code
1.				
2.				
3.				
4.				



F.No.4-11/2025/CEA  
Government of India  
Ministry of Cooperation  
Cooperative Election Authority

9<sup>th</sup> Floor, Tower-B, World Trade Centre,  
Nauroji Nagar, New Delhi - 110 029.

Dated: 16<sup>th</sup> October, 2025.

ORDER

Subject: - Revised norms for payment of remuneration to Returning Officer (RO)/Asstt. Returning Officer (ARO) for conduct of elections of Multi State Cooperative Societies (MSCS).

CEA is paying remuneration to Returning Officer (RO), Asstt. Returning Officer (ARO) and Polling Officer as per the Office Order dated 3<sup>rd</sup> June, 2024. As per this order RO and ARO are paid not more than 15 days of basic pay as honorarium.

2. As per Rule 19T of the Multi State Cooperative Societies Act, 2002 as amended in 2023, the dues of the remuneration have to be paid by Society to Cooperative Election Authority (CEA) and CEA in turn pays to RO based on the claims submitted by the Returning Officer.
3. During the process of release of funds, the following aspects have come to the notice of the Authority:
  - 1) There is wide variation in the basic pay structure of Returning Officers. Due to this reason, the payment of 15 days' basic pay may range between Rs.98,000/- to Rs.39,000/- depending upon the seniority of the District Magistrates in the respective districts. In few cases, the remuneration paid to ARO is higher than the Returning Officer.
  - 2) The rate of remuneration is same even if the elections are not contested. There is no substantial activity after the stage of nomination process. The rates claimed are same for contesting elections as well as uncontested elections.
  - 3) Even in case of casual vacancy, say for one Director, the same rate is paid to the Returning Officer. Similarly, casual vacancy of Office Bearers also results into the same amount of payment.
  - 4) The society's HQ is concentrated at State Capitals or at those districts which have history of cooperative movements. It results into conduct of multiple election by same RO/ARO.
4. The Authority is in receipt of representation from newly registered societies expressing their inability to pay such large amount due to lack of adequate resources with the newly formed society. Their economic activity may be at nascent stage of development. They have requested that they may be exempted from such remuneration.

5. The matter has been examined in detail and it has been decided to adopt a graded structure for payment of remuneration as proposed in the table below:

S.No.	Nature of Election	Contest for the position	Uncontested election
1.	Regular election of Board of Directors including Office Bearers.		
	A. All societies in Schedule II.	Rs.50,000/-	Rs.25,000/-
	B. Multi State Cooperative Banks.	Rs.50,000/-	Rs.25,000/-
	C. Societies where elections of delegates or election to RGH (constitution of Representative General Body) is involved.	Rs.50,000/-	Rs.25,000/-
2.	Regular election of Board of Directors including Office Bearers of all other societies.	Rs.40,000/-	Rs.20,000/-
3.	Casual Vacancy of Board of Directors.	Rs.10,000/-	Rs.10,000/-
4.	Casual Vacancy of Office Bearers.	Rs.10,000/-	Rs.10,000/-
5.	Election of newly registered societies with less than 250 members.	Rs.10,000/-	Rs.10,000/-

6. There will be no change in the rate of honorarium of Polling personnel which is fixed at present at Rs.1,000/- per election. Additionally, PA to RO or Data Entry Operator would also be treated as Polling Personnel and eligible to Rs.1,000/- per election.

7. This order would be effective from 01.11.2025, where the date of poll is on or after 01.11.2025.

8. This issues with the approval of Cooperative Election Authority.

By Order

*(Signature)* 16/10/2025.

(Section Officer)

Cooperative Election Authority Officer

Ministry of Government of India  
Ministry of Cooperation  
Cooperative Election Authority  
Plot No. 1, Sector 1, Fog, Phase I, Vidyanagar, New Delhi-110029

Copy to:

1. All ROs/AROs appointed by CEA.
2. All MD/CEO of MSCS Societies.
3. All RCSs of States.

Copy also to:

1. Secretary, Ministry of Cooperation.
2. CRCS.
3. Internal circulation to all Officers/Staff.
4. NIC – for posting on the Website.

Annexure-V

**Seeking additional details in case of members who are central govt. employees in term of DOP&T Office Memorandum F.No.11013/1/2016-Estt.A-III 27th February, 2020 Government employee Under the rule 15(1)(c) of CCS (Conduct) Rules, 1964 at the time of filing nomination.**

i	Name & Membership no.	-		
ii	Whether he has held elected office prior to the present election (please tick)	Yes	No	NA
iii	Name of body/organisation where the Central Government servant held elective office	-		
iv	Whether permission of the Competent Authority has been taken to contest present election	Yes	No	
v	If answer to (iv) above is affirmative, then please annex a copy of prior permission	-		

Date:

Place:

Name in Capital Letter

(Signature of member contesting election)

