

**PART II**

**CHARTERED ACCOUNTANTS BYE-LAWS, 1983**

**AS AMENDED UP TO MAY, 2020**

## CHAPTER III

### ELECTION OF THE COUNCIL

11. **Date of election.** - (1) The Council shall decide and notify to the members the date of election at least four months before such date.
- (2) The President shall, within a fortnight of the date of notification of the date of election by the Council, appoint \*four members who are not members of the Council to act as Election Committee.
- \* (2A) The Election Committee shall request the President to allocate a dedicated team from the Secretariat or staff of the Institute which shall be responsible for carrying out election - related work on election day and also for a specified duration before that day and the staff so allocated shall for the nominated days remain under direct control and supervision of the Election Committee.
- \* (3) Election Committee shall be responsible for reviewing and scrutinizing the nomination papers, candidates' profiles and all other documents related to candidates, as well conducting elections on election stations on date of elections and the election committee shall have the power to-
- (a) reject nomination papers of a candidate, who does not fulfill the requirement of bye-law 13; and
- (b) disqualify any candidate, who provides false, misleading or incorrect information.
- \* (4) Election Committee shall hold pre-poll meeting with candidates to apprise them about arrangements for smooth conduct of elections and Election Committee shall ask candidates to sign an undertaking under sub-bye-law (12).
- \* (5) Power of acceptance or rejection or modification of candidate's profiles for uploading on website of the Institute shall hereafter lie

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\* SRO 13(KE)/2020 dated 28.01.2020, published in Part-II of Extraordinary Gazette of Pakistan dated 04.05.2020.

with the Election Committee, which may direct any such change to candidates' profile as it may deem appropriate and its decision in this regard shall be final.

- \* (6) The Election Committee shall have powers to issue such directions, or orders as may be necessary for performance of its functions and duties, including an order doing complete justice in any matter pending before it and an order for securing attendance of any person or discovery or production of any document.
- \* (7) On the request of an election officer, the Election Committee, in consultation with the President, may stop the poll at any stage of an election, if it is convinced that it shall not be able to ensure conduct of the election justly and fairly.
- \* (8) In case of temporary stoppage of elections, the election officer while so authorized by the Election Committee, may extend the polling time in order to compensate for the time lost.
- \* (9) In case the elections are cancelled under sub-bye-law (7), the Election Committee shall order a fresh poll within a period of thirty days and shall, by notification, inform the members in that particular constituency or station the day for fresh poll along with the place and the hours during which such fresh poll shall be conducted.
- \* (10) The provisions to a poll and its conduct as provided for in applicable laws, rules and bye-laws shall apply to such fresh poll as they would be applicable to original polling.
- \* (11) Election Officer shall keep order at an election station and may remove or cause to remove any person or member who misconducts himself at the election station or fails to obey any lawful orders of the election officer.
- \* (12) Election Committee shall get an undertaking signed by contesting candidates to the extent that they shall not violate for the purpose of election's applicable law, rules, bye-laws, instructions and procedures and that they shall follow the code of conduct and good practices.

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\* SRO 13(KE)/2020 dated 28.01.2020, published in Part-II of Extraordinary Gazette of Pakistan dated 04.05.2020

**\*11A. Notification of election:** - (1) The Election Committee, not later than thirty days from the date of notification of the date of election, shall by notification call upon the members to elect members of the Council and shall specify therein -

(a) \*a day, at least twenty days after the issue of the notification, on or before which nomination of candidates is to be made;

(b) \*a day, at least one day after the nomination day, for the scrutiny of nomination papers;

(c) \*a day, at least ten days after the nomination day, on or before which candidature may be withdrawn;

(d) \*a day, at least forty - five days after the date of withdrawal of candidature, on or before which ballot papers by post should reach the Election Committee under bye-law 39;

(e) \*a day for counting of votes; and

(f) \*a day for the declaration of results.

(2) \*In the notification issued under sub-bye-law (1), the Election Committee shall also specify the number of members to be elected to the Council from each zone of the regional constituency.

12. **Members entitled to vote.** - Subject to the provisions of these bye-laws, a member whose name is borne on the Register on the date immediately preceding four months from the date of election shall be entitled to vote in the election from the respective zone of the regional constituency within whose territorial jurisdiction his address falls on the said date:

Provided that his name has not been removed from the Register after publication of the list of voters.

13. **Qualifications of members to stand for election.** - \*(1) Subject to the provisions of these bye-laws, a member of at least five years continuous standing with the Institute on the date of election, shall be eligible to stand

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\* SRO 13(KE)/2020 dated 28.01.2020, published in Part-II of Extraordinary Gazette of Pakistan dated 04.05.2020

for election to the Council from the respective zone of the regional constituency in which his name is included.

- \*(2) A member shall be eligible to stand for elections of the Council from the respective zone of the regional constituency in which his name is included:

Provided that a member shall only be eligible to stand for the election from a respective zone of the regional constituency, if as per the Institute's records, his last two years' address appearing in the membership directory is of that zone. In case of overseas members, their last permanent address of Pakistan as registered with the Institute shall form the basis for determining the aforementioned condition

14. **Number of members to be elected.** - The number of members to be elected to the Council from each zone of the two regional constituencies shall be as under: -

<b>(a) SOUTHERN REGION:</b>			
(i)	<b>Zone A:</b>	Comprising the province of Sindh	**8
(ii)	<b>Zone B:</b>	Comprising the province of Baluchistan	1
<b>TOTAL</b>			<b>9</b>
<b>(b) NORTHERN REGION:</b>			
(i)	<b>Zone A:</b>	Comprising the province of the Punjab including Federal Capital of Islamabad.	**5
(ii)	<b>Zone B:</b>	Comprising the North-West Frontier Province, Tribal Areas and Azad Kashmir.	1
<b>TOTAL</b>			<b>6</b>

15. **List of voters.** - At least three months before the date of election, the Election Committee shall notify to the members of each zone of a regional constituency a list of members eligible to vote in that zone, with their addresses, and the manner in which the voters in any particular place shall exercise their right of vote.

\* SRO 13(KE)/2020 dated 28.01.2020, published in Part-II of Extraordinary Gazette of Pakistan dated 04.05.2020

\*\* S.R.O.10(KE)/2009 dated 23.02.2009, published in the Part II of Extraordinary Gazette of Pakistan dated 24.02.2009

*Explanation:* - Subject to the provisions of these bye-laws, the address of a member published in the list of voters shall be final for determining the manner in which he shall be entitled to cast his vote or the zone of the constituency to which he shall belong for the purpose of casting his vote.

16. **Nominations.** - The nomination of a candidate shall be in the appropriate form duly signed by the candidate and by the proposer and the seconder both of whom shall be persons entitled to vote in the election of the zone of the regional constituency to which the candidate belongs and shall be forwarded by registered A.D. or hand delivery to the Election Committee so as to reach it not later than 4.00 p.m. on the nomination date:

\*Provided that a member shall not be allowed to propose or second candidates in excess of the number of his entitlement to cast vote at the Council and Regional Committee Elections.

17. **Fee for election.** - (1) A candidate for election shall pay, irrespective of the number of nominations, in all a fee of two hundred rupees by a demand draft payable to the Institute.

(2) A candidate whose nomination is held to be invalid shall be entitled, on an application made by him in this behalf to the refund in full of the fee.

18. **Scrutiny of nominations.** - (1) The Election Committee shall scrutinize the nomination papers of all the candidates and shall endorse on each nomination paper its decision whether it accepts or rejects the nomination.

(2) The Election Committee shall record in brief the reasons for rejecting a nomination.

(3) The Election Committee shall reject a nomination if it is satisfied that-

(i) the candidate was ineligible to stand for election; or

(ii) the proposer or the seconder was not qualified to subscribe to the nomination paper; or

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\* SRO 13(KE)/2020 dated 28.01.2020, published in Part-II of Extraordinary Gazette of Pakistan dated 04.05.2020

- (iii) the signature of the candidate or the proposer or the seconder was not genuine; or
- (iv) there has been a failure to comply with the provisions of bye-laws 16 or 17.

*Provided that: -*

- (i) the Election Committee shall not reject a nomination paper on the ground of a technical defect which is not of a substantial character; and
  - (ii) the rejection of a nomination paper by reason of any irregularity in respect of that nomination paper shall not invalidate the nomination of a candidate by any other valid nomination paper.
- (4) If a proposer or a seconder incurs any disability by reason of the operation of the provisions of the Ordinance or these bye-laws subsequent to the date of signing the nomination, it shall not invalidate the nomination paper.
- (5) In case where a nomination paper or more than one nomination papers were filed and one or more of each nomination papers of a candidate has or have been rejected, the Election Committee shall give notice of its decision together with a brief statement of its reasons therefor to the candidate concerned by registered post.

19. **Preparation of list of valid nominations.** - (1) The Election Committee shall, after the scrutiny of nomination papers, prepare a list of validly nominated candidates for each zone of the constituency and cause a copy of the list to be sent by registered post to each candidate from the zone within ten days of the nomination date.

(2) The list shall contain full names in alphabetical order and the addresses of validly nominated candidates for each zone of the constituency.

20. **Withdrawal of candidature.** - (1) Any validly nominated candidate may withdraw his candidature by notice in writing subscribed by him and

delivered to the Election Committee before 4.00 p.m. of the withdrawal date.

- (2) The withdrawal of candidature shall be intimated by the Election Committee to the other candidates standing for election from the same zone of the constituency.
- (3) A candidate who has withdrawn his candidature in accordance with clause (1) shall be entitled to the refund in full of the fee paid by him under bye-law 17.

21. **Intimation of final list of nominations to voters.** - The Election Committee shall omit from the list of validly nominated candidates the name of candidates who have withdrawn their candidature and send the final list of such candidates, hereinafter referred to as contesting candidates, to all the candidates and voters of the respective zones by registered post at least one month before the date of election.

22. **Death or cessation of membership of a candidate.** - (1) If a validly nominated candidate who has not withdrawn his candidature dies or otherwise ceases to be a member before the date of election, the election in that zone of the constituency shall be conducted among the remaining candidates.

- (2) The votes cast in favour of any such candidate shall be ignored for counting purposes.

23. **Uncontested election, etc.**- (1) Where after at the scrutiny under bye-law 18, or after the withdrawal under bye-law 20, the number of validly nominated candidates from any zone of the constituency remains equal or less than the number of members to be elected from that zone of the constituency or where the number of candidates from any zone of the constituency, becomes equal to or less than the number of members to be elected from that zone of the constituency, by reason of death or cessation of membership of one or more candidates before the date of election, such candidates shall be deemed to have been elected and the Election Committee shall declare such candidates to be elected from that zone.

- (2) Where the number of such candidates from a zone of the constituency is less than the number of members to be elected from that zone of the constituency, the members declared elected from



that zone of the constituency shall nominate members of the Council from that zone of the constituency for the remaining seat or seats.

24. **Admissible number of votes to a voter.** - A voter shall have as many numbers of votes as the number of seats reserved for the zone of the constituency in which the voter resides.
25. **Mode of election.** - (1) The election shall be by poll and a voter shall cast his vote in person at an election station set up for the purpose-, \*[.....]
- \*\*Provided that all voters shall be entitled to vote in an electronic form or through a ballot subject to provisions of sub-bye-law (2) and (3):
- \*\*Provided further that a member may be entitled to vote by post subject to the provisions of sub-bye-laws (2) and (3) and bye-law 37.
- (2) If any voter is allowed to vote either by post or exercises his option to cast his vote in electronic form, he shall be entitled to cast his vote only in such mode and not by or in any other mode.
- \*\* (3) Where a voter under proviso to sub-bye-law (1) intends to exercise his option to cast his vote in electronic form, he shall inform the Election Committee in writing of his intention to do at least forty days prior to the date of election. A voter, having an overseas registered address or local address of a district where a polling station has not been established, who does not exercise the option within aforesaid time-limit shall only be eligible to cast his vote through post; and
- (4) All provisions relating to ballot papers shall be applicable to ballot sent in the electronic form.
- (5) For the purpose of ballot in electronic form, the Election Committee shall \*\*ensure that the identity of the voter casting the vote is not disclosed.
26. **\*\*Election stations.** - The Election Committee shall set up election stations in Pakistan at such places where more than fifty members reside.

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\* Deleted the words "except where he exercises option to cast his vote by post or in electronic form". S.R.O. 30(KE)/2013 dated May 29, 2013 published in the Extraordinary Gazette of Pakistan dated 01.06.2013

\*\* SRO 13(KE)/2020 dated 28.01.2020, published in Part-II of Extraordinary Gazette of Pakistan dated 04.05.2020

27. **Election Officer.** - (1) The Election Committee shall appoint an Election Officer for each election station and may also appoint such other person as it may deem necessary to assist the Election Officer.
- (2) The Election Officer shall, in addition to performing the duties imposed upon him by these bye-laws, be in general charge of all arrangements at the election station and may issue order as to the manner in which persons shall be admitted to the election station and generally for the preservation of peace and order at or in the vicinity of the election station.
28. **Secret chamber.** - There shall be a secret chamber or chambers at each election station for casting votes by voters.
29. **Ballot paper.** - The ballot paper shall contain a list of the candidates validly nominated for a zone of the constituency and shall bear the seal of the Election Committee.
30. **Presence of the Candidates and their authorized representatives at the election stations.** - (1) A contesting candidate shall be entitled to be present at the election station or stations in the respective zone.
- (2) A contesting candidate may, before the commencement of the poll, appoint for each polling booth at an election station two polling agents, who shall be members of the Institute but only one of them shall be entitled to be present at a time on his behalf at that particular polling booth.
- (3) No appointment of a polling agent shall be valid unless the candidate has issued a letter of authority to such polling agent and that letter shall contain the full name, membership number, address of the polling agent and the name of the polling booth of an election station at which he is authorized to be present.
31. **\*Voting not by proxy.**- Voting shall be by ballot and voter desiring to vote shall do so in the manner provided for under these laws. A voter shall not be allowed to exercise his voting rights through a proxy.
32. **Assistants to Election Officer.** - The Election officer may appoint such

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\* SRO 13(KE)/2020 dated 28.01.2020, published in Part-II of Extraordinary Gazette of Pakistan dated 04.05.2020

person as he thinks fit to assist him in carrying out his duties under these bye-laws.

33. **\*Identification of voters permitted to vote in person.** - (1) Every person claiming to be a voter \*and casting his vote in person shall be required to sign the copy of the list of members eligible to vote \*in person provided by the Election Committee.
- (2) At any time before a ballot paper is delivered to a person claiming to be a voter \*who shall be voting in person, the Election Officer or a person appointed by him may, of his own accord, if he has reason to doubt the identity of the person or his right to vote at the polling booth, and shall, if so required by a candidate or his polling agent, satisfy himself in any manner as he may deem advisable as to his identity.
- (3) If the Election Officer or a person appointed by him is not satisfied as to the identity of the person claiming to be a voter, he may refuse to allow such person to vote in the election.
- (4) In case permission to vote is refused, the reasons for refusal shall be recorded, and objections to such refusal if made in writing, shall also be taken on record.
34. **Record to be kept by the Election Officer.** - The Election Officer or a person appointed by him shall, at the time of delivery of the ballot paper, place a mark against the name of the voter in the list of members eligible to vote to denote that voter has received a ballot paper \*to cast vote in person.
35. **Manner of recording of votes after receipt of ballot paper.** - (1) On receiving the ballot paper, the voter shall forthwith proceed into the secret chamber set apart for the purposes and shall record his vote on the ballot paper, fold it and leave the secret chamber and insert the ballot paper in the ballot box provided for the purpose, in the presence of the Election Officer or a person appointed by him.
- (2) Where any ballot paper, which was delivered to a voter, is found, with or without any writing thereon, in the secret chamber, it shall be treated as cancelled.

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\* SRO 13(KE)/2020 dated 28.01.2020, published in Part-II of Extraordinary Gazette of Pakistan dated 04.05.2020

36. **Procedure at the election station.-** (1) Polling booth or booths at an election station shall be kept open on the \*dates announced by the Council for election from 9.00 a.m. to 5.00 p.m.
- (2) The Election Officer shall close the polling booth or booths at an election station at the end of the day, at the hour appointed under \*sub-bye-law (1) and no voter shall be admitted thereto after that hour.
- (3) No person shall be given any ballot paper or be permitted to vote after the hour fixed for the \*close of the poll, except the persons present within the building, tent, room or enclosure in which the polling station is situated and have not voted but are waiting to vote.
- (4) The Election Officer or the person appointed by him shall, as soon as practicable after the close of the poll, in the presence of any candidates or their polling agents who may be present, open the ballot box(es) and count the total number of \*physical votes cast, the number of valid and invalid ballot paper as well as the number of votes cast in favour of each candidate and shall prepare a statement thereof.
- (5) Any candidate or his polling agent may sign the statement if he so desires.
- (6) The Election Officer or a person appointed by him shall give a copy of the statement to the candidates or their polling agents on a written request. Thereafter, the Election Officer or a person appointed by him in the presence of a candidate or candidates or their polling agents who may be present shall seal the ballot box with his own seal and the seals of such candidates or polling agents as he may desire.
- \*(7) In case the polling at the election station is being conducted in computerized fashion, then the election officer shall provide the polling terminal to the voter where electronic form will be provided to the voter to enable him to cast his vote.

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\* SRO 13(KE)/2020 dated 28.01.2020, published in Part-II of Extraordinary Gazette of Pakistan dated 04.05.2020

\* (8) The detailed guidelines on computerized balloting as agreed and accepted by the Election Committee may be provided to a voter upon request. However, the provisions contained in sub-bye-laws (1), (2) and (3) shall *mutatis mutandis* apply to computerized balloting as well.

(9) For computerized balloting, the election officer or the person appointed by him shall, as soon as practicable after the close of the poll in the presence of any candidates or their polling agents who may be present, obtain electronic or computerized result summary or statement from the computerized trading terminals and shall sign such computerized result summary or statement from the computerized trading terminals, which shall be the conclusive evidence of the polling result thereof.

(10) Any candidate or his polling agent may also sign the computerized result statement if he so desires and the election officer or a person appointed by him shall give a copy of the computerized result summary or statement to the candidates or their polling agents on a written request.

37. **Eligibility to vote by post.** - \*(1) A member whose name is included in the list of voters and who has decided not to cast his vote in the electronic form shall be permitted to vote by post if no election station has been set up in the city where he resides; and

(2) A member who is residing outside Pakistan shall, notwithstanding anything contained in these bye-laws, be eligible to vote either by post or in the electronic form for the candidate or candidates, as the case may be, of the zone of the constituency where he had his last registered address in Pakistan.

38. **Election Committee to send ballot papers by post.** - At least thirty days before the date of election the Election Committee shall send by registered post or cause to be sent by post or in electronic form to the voters eligible to vote, the ballot papers, together with a letter, or through electronic communication, as the case may be, explaining the manner in which the vote shall be recorded thereon, and specify the date and hour by which it should reach the Election Committee.

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\* SRO 13(KE)/2020 dated 28.01.2020, published in Part-II of Extraordinary Gazette of Pakistan dated 04.05.2020

39. **Ballot papers to be returned after recording votes thereon.** - A voter on receiving his ballot paper sent under bye-law 38 may record his vote thereon, either in person, by post or in electronic form for the contesting candidate or candidates, as the case may be, as specified in bye-law 24 and send it to the Election Committee so as to reach it before the time specified in this behalf.
40. **Issue of undelivered and fresh ballot papers.** - Where a ballot paper and other connected paper sent physically by post under bye-law 38 are lost or damaged in transit or for any reason returned undelivered, the Election Committee may reissue them by registered post or deliver them or cause them to be delivered to the voter on his applying for the same, if it is satisfied with the reasons for such loss, damage or return.
41. **Grounds for declaring ballot papers invalid.** - A ballot paper including ballot by post or in the electronic form shall be declared invalid if-
- (a) a voter signs his name or writes any word or figure upon it or makes any mark upon it by which the ballot paper becomes recognizable or by which the voter can be identified; or
  - (b) it does not bear the seal of the Election Committee; or
  - (c) the cross is not marked on it; or
  - (d) the cross is marked opposite the name of the candidates over and above the number of votes the voter is entitled to cast; or
  - (e) the cross and some other sign(s) are put opposite to the name of the same candidate; or
  - (f) it is unmarked or void for uncertainty.
42. **Appointment of time and place for the counting of votes.** - The Election Committee shall appoint time and place for the final counting of votes and shall also give notice of such time and place in writing to all the contesting candidates.
43. **Presence of candidates at the time of counting of votes.** - Every contesting candidate shall be entitled to be present in person or to appoint a member as a representative to be present on his behalf at the time of the counting of votes.

44. **Counting of votes.-** On the date notified under \*sub-bye-law (1) of bye-law 11A\* for counting of votes and at the time and place appointed under bye-law 42, the Election Committee shall, for the purpose of counting of votes in respect of a zone of the constituency:-
- (a) open the cover containing the postal ballot papers received physically by it under bye-law 38, take out the ballot papers from each cover and record the number thereof in statement; and shall make a separate packet of these postal ballot papers;  
  
“(aa) print from the computer postal ballot papers received through electronic transmission and record the number thereof in a statement and make a separate packet of such postal ballot papers”.
  - (b) allow the contesting candidates and their authorized representatives present at the counting an opportunity to inspect the ballot boxes and packets containing the relevant papers received from the Election Officers and their seals for satisfying themselves that they are in order; and
  - (c) proceed as follows: -
    - (i) If it is satisfied that the ballot boxes and packets containing the relevant papers which have been received are in order, it shall take up the counting of the ballot papers contained in the ballot boxes and to these shall be added the postal ballot papers;
    - (ii) If it finds that any of the ballot boxes has been tampered with, it shall not count the ballot papers contained in such boxes for the purpose of election, but shall keep a record of such ballot papers for the purpose of election petitions, if any;
    - (iii) The ballot papers shall be examined and the invalid ballot papers shall be rejected;
    - (iv) It shall then count the number of votes cast in favour of

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\* SRO 13(KE)/2020 dated 28.01.2020, published in Part II, Extra-ordinary Gazette of Pakistan dated 04.05.2020

each candidate; and

- (v) Such number of candidates from any zone of the regional constituency as there are vacancies to be filled receiving the highest number of votes shall be declared elected but in the event of an equality of votes between two or more candidates, lots shall be drawn in the presence of the contesting candidates or their authorized representatives, if any, and the candidates in whose favour lot is drawn shall be declared elected.

45. **Notification of results.** - The names of all the candidates declared elected shall be officially notified by the Election Committee to the candidate and members of the Institute within fifteen days of the date of election.

46. **Election not to be invalid due to accidental omission, etc.** - No election shall be deemed to be invalid merely by reason of any accidental irregularity or informality in the conduct of the election including accidental omission to send or delay in sending the ballot paper to a voter or the accidental non-receipt of, or delay in receipt of a voting paper by a voter or accidental delay or any change in the election schedule necessitate on account of any circumstances beyond control.

47. **Disciplinary action against a member in connection with conduct of election.** - (1) A member shall be liable to disciplinary action by the Council, \*except as provided under bye-law 47A, if, in connection with election to the Council he is found to have taken part, directly or indirectly, either himself or through any person, in-

- (i) issuing manifestos circulars; or

- (ii) organizing parties to entertain voters.

(2) A member shall be liable to disciplinary action if he adopts any or more of the following practices with regard to the election to the Council, namely: -

- (a) Bribery that is to say, any gift, offer or promise of any gifts or gratification to any person by a candidate or any other

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\* S.R.O. 1(KE)/2005 dated 24.12.2004, published in the Extraordinary Gazette of Pakistan dated 04.01.2005.



person, with his connivance, with the object, directly or indirectly; of

- (i) inducing a member to stand or not to stand as a candidate at an election or rewarding him for such an act or omission; or
- (ii) inducing a member to withdraw his candidature or rewarding such withdrawal; or
- (iii) inducing a voter to vote or not to vote at an election, or rewarding for such an act or omission.

*Explanation:* - For the purpose of this clause, the term “gratification” is not restricted to pecuniary gratification or gratification estimable in money but it includes all forms of entertainment and reward.

- (b) Undue influence, that is to say, any direct or indirect interference or attempt to interfere on the part of a candidate or by any other person, with his connivance, with the free exercise of any electoral rights.
- (c) The publication by a candidate or by any other person, with his connivance, of any statement of fact which is false, and which he either believes to be false or does not believe to be true or in relation to the personal character or conduct of any candidate or in relation to the candidature or withdrawal of any candidate, being a statement reasonably calculated to prejudice the prospects of that candidate’s election.
- (d) The obtaining or procuring or betting, or attempting to obtain or procure by a candidate or by any other person, with his connivance, any assistance for the furtherance of the prospects of the candidates’ election from any person serving under the Government of Pakistan or the Government of any of the Provinces other than the giving of vote by such person, if he is a member entitled to vote.
- (e) The hiring or procuring, whether on payment or otherwise,

of a vehicle by a candidate or by any other person, with his connivance, for the conveyance of voters.

- (f) The receipts by a member, or an agreement by a member, to receive any gratification-
  - (i) as an inducement or reward for standing or not standing as candidate; or
  - (ii) as an inducement or reward for withdrawing his candidature; or
  - (iii) as an inducement or reward for himself or any other person for voting or refraining from voting; or
  - (iv) as an inducement or reward for inducing or attempting to induce any voter to vote or refrain from voting; or
  - (v) for inducing or attempting to induce any candidate to withdraw his candidature; or
- (g) contravention or misuse of any of the provisions of these bye-laws or making of any false statements knowing it to be false while complying with any of the provisions of these bye-laws.

**\*47A. Presentation by each candidate.** - (1) The Institute may, at its discretion, organize a presentation of approximately ten minutes' duration to be made by each candidate before the members at least four weeks before the date of election. Separate presentations may be arranged by the Institute for Southern Region at Karachi, and for Northern Region at Lahore, Islamabad, \*\*Peshawar, Multan and Faisalabad.

\*\*\*[.....]

(2) In addition to the presentations as may be arranged by the Institute, each candidate shall be allowed to submit a write up not exceeding two pages of the size 8.5 x 13 inches. The write up shall cover the

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\* S.R.O. 1(KE)/2005 dated 24.12.2004, published in the Extraordinary Gazette of Pakistan dated 04.01.2005.

\*\* S.R.O. 30(KE)/2013 dated May 29, 2013, published in the Extraordinary Gazette of Pakistan dated June 1, 2013.

\*\*\* Deleted the proviso "provided that the Institute shall not be bound to organize such presentations at any other location". S.R.O. 30(KE)/2013 dated May 29, 2013, published in the Extraordinary Gazette of Pakistan dated June 1, 2013.

ideas and views of the candidate that he has about the activities and contributions of the Institute to the profession of chartered accountants.

- (3) The write up shall be placed on website of the Institute and the same shall also be circulated by the Institute in a special bulletin to be issued by it for such purpose.
- (4) Canvassing shall not be permissible except in the following limited manner, namely: -
  - a) By personal visits to the members;
  - b) By telephonic contacts with the members; and
  - c) \*In any other manner approved by the Council.

48. **Election dispute.** - (1) On receipt of an application under sub-section (2) of section 10, the Council shall refer the matter to the Tribunal within thirty days of its receipt.

- (2) At the time of giving its decision, the Tribunal may pass such order as to costs as it may consider appropriate.
- (3) If the Tribunal is satisfied that the application made under sub-section (2) of section 10 is not founded on valid grounds, the Tribunal may while dismissing the application, award costs to the Council.

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\* S.R.O. 30(KE)/2013 dated 29.05.2013, published in the Extraordinary Gazette of Pakistan dated 01.06.2013.