

- A Society which consists of minimum of 7 persons shall be registered under Tamil Nadu Society Registration Act, 1975.
- A Society which consists of not less than 20 members or whose annual gross income or expenditure in any financial year is not less than Rs.10,000/- shall compulsorily registered under this Act.
- As per the provisions of Tamil Nadu Apartment Ownership Act, Association formed for the maintenance of the apartment shall be registered with a minimum of 5 persons.
- The management of a society shall be governed by a committee of minimum 3 members, which is the Executive committee of the Society.
- A Society shall be registered within 3 months from the date of its formation, with the District Registrar of the district in which the society is formed by a member of the committee or any duly authorized person in this behalf by the committee of the society.
- Documents to be submitted at the time of Registration of a Society
  - 1) A Memorandum Specifying:-
    - (a) The name of the society.
    - (b) The objects of the society and
    - (c) The names, addresses and occupation of the members of the committee and
  - 2) The by – laws of the society.
- Registration fees for registering a society will be Rs.2550/-
- Every registered society shall file its annual returns within 6 months after the date of Annual General Body Meeting.
- Details of annual returns:-
  - 1) An authenticated copy of receipt and expenditure Account, Balance sheet and report.

2) A list of names, addresses and occupation of members at the expiry of financial year in for VI.

3) A declaration to the effect that the society has been carrying on its business during the financial year.

- Accounts and Registers to be maintained by the society.

- 1) Cash book.
- 2) Receipt book.
- 3) Vouchers file.
- 4) Ledger.
- 5) Monthly register of receipts & expenditure.
- 6) Annual General Body Meeting minute book.
- 7) Governing committee meeting minute book.
- 8) Register of members.

- The books of every registered society shall at all reasonable hours be open to inspection by the Registrar or by any person authorized by him on this behalf.

- Details of documents to be filed other than annual returns:-

- 1) Change in membership.
- 2) Election of Executive committee / change in committee members.
- 3) Special resolution.
- 4) Particulars of mortgage or charge created by a society (Form VIII).

- Any registered society which makes default in complying with any of the requirements of this Act shall be punishable under this Act.
- A registered society shall spend out its funds on purposes authorized by this Act or its by-laws after getting due approval from it General Body.

- The name of the society, which has not filed its annual returns may get struck off from the register by publishing a notice in the Tamil Nadu Government Gazette.
- If there is a delay in filing certain document, the same may be condoned by appropriate authority. An amount of fine has to be collected for such condonation of delay.
- An application in writing by the registered society to condone delay shall be made with all necessary documents to the Registrar. The society shall submit any additional particulars if called by the Registrar.
- Amount of fine and filing fees shall be payable through Demand Draft.
- The Registrar may in his discretion condone delay after satisfying himself that the society has not contravened any of the provisions of this Act or the Rules, and carrying on its affairs.