

**Directorate of Cooperation
Himachal Pradesh**

No. Coop. 3-978/78-a-XIII

Dated Shimla-9, the / 8th March, 2019.

ORDER

In exercise of the powers vested in me under section 61 to 63 of the H. P. Cooperative Societies Act. 1968 (Act No. 3 of 1969) the statutory audit of the following 218 branches of the H.P. State Cooperative Bank Ltd. Shimla for the year 2018-19 is allotted amongst the Chartered Accountants/Firms as under:-

| S. No. | Name & Address of the C.A./ Firms | Name of the Branches Alloted |
|--------|---|---|
| 1. | M/S I.P. Tuli & Associates, 62, The Mall Shimla-171001 | 1. Fagu 2. Theog 3. Shillaroo 4. Narkanda |
| 2. | M/S Vipul Sood & Co., Saraswati Bhawan, North Oak, Sanjauli, Shimla. | 1. Dhalli 2. Koti 3. Suni 4. Jalog |
| 3. | M/S Soni Gulati & Co. Roshan Leela, Khasra No.174/2, Near Govt. School Mehli, P.O. Kasumpti, Distt. Shimla. | 1. Thanedhar 2. Khaneti-Sadoch 3. Dalan 4. Kholighat 5. Nankhari 6. Kharahan |
| 4. | M/S R.K.Kaushal & Co. 7-Top Floor, Aroma Hotel Below High Court, Shimla-1 | 1. Thachi 2. Mashobra 3. Junga 4. Delhi |
| 5. | M/S Anil Kumar Sood & Co. U/F 56, Lower Bazar Shimla | 1. Bus Stand Rampur 2. Jhakhri 3. Jeori 4. Sarahan Bushahar |
| 6. | M/S Lamba Vij & Co. Woodland House New land Estate, Circular Road Shimla-1 | 1. Kumarsain 2. Shiwan 3. Premnagar |
| 7. | M/S Mukesh K Sharma & Associates, 118, B No.10, SDA Complex, Kasumpti, Shimla-9 | 1. Rohru 2. Bachhunch 3. Jangla 4. Chirgaon 5. Dodra-Kwar |
| 8. | M/S K.N.Chandla & Co. 169, Block No.6, SDA Complex, Kasumpti Shimla-9 | 1. Sharountha 2. Tikkar 3. Deoli |
| 9. | M/S A, Singhi & Associates C/O Rai Chand & Bros., 19/1 Ganj Road Shimla-1 | 1. Jhiknipul 2. Kupvi 3. Maraog |
| 10. | M/S Mahajan Parshad & Co. Green House, Vikas Nagar Shimla-9 | 1. Deha 2. Chopal 3. Nerwa 4. Bharanoo |
| 11. | M/S K.Sandhu & Co. 49/50, Alley No.8, Middle Bazar, Shimla | 1. Nogli 2. Taklech 3. Narain 4. Rampur |
| 12. | M/S Pankaj Rattan & Co. Thakur Niwas, Near Aptech Lakkar Bazar, Shimla -171001. | 1. Kotkhai 2. Kiari |

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| | | 3. Deori-Khaneti 4. Pragati Nagar |
| 13. | M/S Jitender Manoj & Associates Akash Kunj Bhawan, opp. New Fruit Mandi, Kamlanagar, Sanjauli (Shimla-6) | 1. Khaltunala 2. Chamain 3. Ratnari |
| 14. | M/S Thakur Y S & Co. Vimal Cottage Engine Ghar Sanjauli, Shimla-171006 (H.P.) | 1. Sanjauli 2. Chhota Shimla 3. HP Sectt. 4. Kasumpti 5. Khalini 6. Bus Stand Shimla |
| 15. | M/S Umesh Dada & Co. C/O Sh. Achal Dev Sharma, 92/10, Devi Nagar Ponta Sahib, Distt. Sirmour (H.P.) | 1. Main Branch, The Mall Shimla 2. Boileauganj 3. Totu 4. Jathia Devi 5. Shoghi 6. Ghanahatti |
| 16. | M/S Vikas Sood & Co. Chartered Accountants, 154 Cheog House, Summer Hill, Shimla-171005 | 1. Kharapathar 2. Batargalu 3. Jubbal 4. Saraswati Nagar 5. Mandal |
| 17. | M/S D.L. Duggal & Company, Block No.C-16, Flat No.-4, Vikas Nagar, Shimla (H.P.) | 1. Bhaba Nagar 2. Nichar 3. Katgaon |
| 18. | M/S Yogesh Verma & Co. Sood Complex, Top Floor, Below BCS New Shimla (H.P.) 171009 | 1. Tapri 2. Sangla 3. Powari |
| 19. | C.A. Vishal Sharma, M/S VDR & Associates, Chartered Accountants, Bhagwati Niwas, Chakkar Shimla-171005. | 1. Akpa 2. Moorang 3. Spillow 4. Giabong 5. Pooh 6. Leo |
| 20. | M/S Sumit Aggarwal & Associates, Near Post Office, Kala Amb, Distt. Sirmour | 1. Yashwantnagar 2. Rajgarh 3. Nohradhar 4. Habban |
| 21. | M/S Shiv K. Garg & Associates, 289/8, Bara Chowk, Nahan, Distt. Sirmour | 1. Kheri 2. Lanacheta 3. Sarahan (Sirmour) 4. Narag |
| 22. | M/S N.K. Bhandari, Parveen & Co. Chartered Accountants, Opposite UBI, Paonta Sahib, Distt. Sirmour. | 1. Jamta 2. Dadahu 3. Sangrah 4. Gatadhar |
| 23. | M/S Rajeev Lakshmi Bansal & Co. CA C/O Srishti Biotec, 238/5 Opp. SBOP Bank, Village Shamsherpur, Paonta Sahib 173025, Distt. Sirmour H.P. | 1. Nahan 2. K.T. Nahan 3. D.C. Office Nahan 4. Kala Amb 5. Trilokpur |
| 24. | M/S C. Vohra & Associates Chartered Accountants, Near Bank of Baroda, Kala Amb, Sirmour-173030 | 1. Sataun 2. Kamrau 3. Shillai |
| 25. | M/S Harish Vaish & Co. C.A.108/6, Zero Floor, N.H.72, Ponta Sahib, Sirmour (H.P.) -173025 | 1. Nainidhar 2. Rohnat 3. Kafota |

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| 26. | M/S Adiwise M.K. & Associates, CA Daisy Bank, Flat-B, Lower Jakhoo, Shimla-171001 | 1. Dhaulakuan 2. Majra 3. Badri Nagar 4. Paonta Sahib 5. Salwala Puruwala |
| 27. | M/S M.S. Patyal & Co. Opp. SBOP Near Gandhi Chowk Hamirpur. | 1. Swarghat 2. Naina Devi 3. Bassi |
| 28. | M/S S.C. Dhar & Co. CA, Gurdwara Road, Dharamshala, Distt. Kangra | 1. Golthai 2. Kola-Walan-Toba |
| 29. | M/S Naveen Upadhaya & Associates CA, Shop No.-3, 1 st Floor, Jassal Market, Opposite Bachat Bhawan, Una-174303 | 1. Namhol 2. Jukhala 3. Beri |
| 30. | M/S Shiv Lath & Associates, CA, Opp. District Courts, House No. 2, The Una Housing Cooperative Society, Basant Vihar, Near Rakkar Colony, Una-H.P. | 1. Barmana 2. Malokhar 3. Harnora |
| 31. | M/S Thakur Pooja & Co. CA, Hamir Complex, Prem Gali, Ward No. 6, Hamirpur-174301 | 1. Bilaspur 2. Kandraur 3. Lakhanpur |
| 32. | M/S Sandeep Subhash & Associates CA, 206, Satya Shopping Complex, Nadaun Chowk, Hamirpur H.P. | 1. Ghumarwin 2. Kalari 3. Dadhol |
| 33. | M/S Hari N. Associates CA, Santokhgarh Road, Opp. Distt. Courts Una | 1. Dangar 2. Bharari 3. Harlog |
| 34. | M/S R. Vohra & Associates CA, Shanit Building, Nangal Road, Opposite Distt. Courts Una | 1. Chandpur 2. Bhager 3. Trifalghat |
| 35. | M/S Godara and Co. CA, SCO-4, Palika Bazar near Indira Ground, Nangal Road, Una-174303 | 1. Kuthera 2. Bum 3. Hatwar |
| 36. | M/S Dogra Naresh & Associates, CA, College Road Kangra, Tehsil and Distt. Kangra-176001 | 1. Gehrwin 2. Jhandutta 3. Jejwin |
| 37. | M/S Amit Marwaha & Co., CA, Plot No. 32, Phase-2, Industrial Area, Sansarpur Terrace, Tehsil Kasba Kotla, Distt. Kangra H.P.-176501 | 1. Berthin 2. Gugga Mohra 3. Shah Talai |
| 38. | M/S Rajesh Mehra and Associates, CA, Near Kailash Clinic, Chanderlook Street, Chauta Bazar, Mandi, H.P.-175001 | 1. Dehar 2. Chatrokhari 3. Sundernagar |
| 39. | M/S Manu Sharma & Co. CA, Ground Floor, Manglani Garments, Scandal Point Palampur, Distt. Kangra H.P.-176061 | 1. BSL Colony Sunder Nagar 2. Dhanotu 3. Ner Chowk |
| 40. | M/S Rakesh J. Arora & Co. CA, Dhauladhar Colony near Industrial Area, Nagrota Bagwan, Tehsil and Distt. Kangra H.P.-176047 | 1. Rajgarh (Mandi) 2. Chakkar (Mandi) 3. Bhamla |
| 41. | M/S Sunil Kumar & Co. C.A. C/O Ramesh Kumar, VPO Dari (Dharamshala) Near Dari Bye Pass, Tehsil Dharamshala, Distt. Kangra-176057 | 1. Baldwara 2. Smaila 3. Nabahi Devi |
| 42. | M/S Puneet Kumar, CA, Partner of M/S Paras & Co. Opposite Post Office Behind KCC Bank Jassur, Tehsil Nurpur, District Kangra (H.P.) | 1. Sarkaghat 2. Tihra 3. Awah Devi |
| 43. | M/S Akram Naresh & Co. 30-A, Main Market, Bilaspur | 1. Sajao Piplu 2. Longini 3. Dharampur |
| 44. | M/S Rajesh, Ramesh & Associates Near Bachat Bhawan, Ghumarwin, Tehsil Ghumarwin, Distt. Bilaspur | 1. Marhi 2. Sandhol 3. Rakoh |

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| 45. | M/S Rajender Kumar & Associates C/O Hari Ram Sharma, Opposite Civil Hospital NH 103 H.P. Ghumarwin- 174021 Distt. Bilaspur. | 1. Chandesh 2. Bhadwar 3. Pandoh |
| 46. | M/S Pawan C. Sharma Vill. Nanawan, P.O. Nanawan, Tehsil Ghumarwin, District Bilaspur (H.P.) | 1. Sihunta 2. Tundi |
| 47. | M/S Garg Bansal & Associates Village Chhanjyar P.O. Dadhol Ghumarwin District Bilaspur, H.P. | 1. Chowari 2. Kakira |
| 48. | M/S Sood Ajay & Co. Shandil Niwas, Hospital road, Solan | 1. Reckongpeo 2. Kalpa 3. Pangi (Kinnaur) |
| 49. | M/S Babbar & Co. Kasauli Road, Sector -2, Parwanoo, District Solan-173220 (H.P.) | 1. Churag 2. Karsog 3. Seribanglow |
| 50. | M/S Mahinder K. Sharma & Co. "Mansha" Sunny side Solan, Tehsil/Distt. Solan-173212 | 1. Chattri 2. Kunnu 3. Barot |
| 51. | M/S R.Ahuja & Associates SCO-3,2 nd Floor, Kasauli Road, Sector-2, Parwanoo, Distt. Solan-173229 | 1. Joginder Nagar 2. Bus Stand Joginder Nagar 3. Makreri |
| 52. | M/S Gupta Anoop & Associates CA, Near Telephone Exchange Building, VPO Brotiwala, Tehsil Kasauli, Solan-174103 | 1. Chauntra 2. Lad Bhadol 3. Khaddar |
| 53. | M/S Karnail Singh & Co. Chartered Accountants Shop No.30, Ram Complex, Near SBI Bank, Ropar Road Nalagarh, District Solan, H.P. | 1. Dalhousie 2. Nainikhad 3. Sahoo |
| 54. | M/S. Rakesh R.S.Garg & Co. Flat No.6 Ruchika Apartments, Circular Road, Solan-173212. | 1. Dharwala 2. Surgani 3. Salooni |
| 55. | M/S Sethi & Co.CA, 1 st Floor, Hotel Mayank, Mall Road Solan, H.P. | 1. Sarol 2. Bathri 3. Banikhet |
| 56. | M/S. Anoop Joshi & Associates, CA, Naveen Kunj, Old Chari Road, Kotwali Bazar, Dharamshala. | 1. Mandi 2. Padhar 3. Saulikhad 4. Kotli 5. Rewalsar |
| 57. | M/S S. Gupta Tandon & Co. C/o Target Components & Equipments Vill Akanwali Morepan Road Behind Kapkon Industries Baddi Distt. Solan173205 | 1. Sundla 2. Killar 3. Chamba |
| 58. | M/S Dhawal Mohan, C.A. 3-Top View Apartments Khol Pukhar Dalhousie-176304 District Chamba, H.P. | 1. Tissa 2. Bhanjraru 3. Rajnagar |
| 59. | M/S Jagdish Grover & Associates Mohalla Charpat,Chamba-176310 | 1. Garola 2. Holi 3. Bharmour |
| 60. | M/S Rakesh C. Gupta & Co. C/o Shiva Agro Food Industries, Una Road, Gagret District Una-177201 | 1. Karian 2. Hatli 3. Dhulara |
| 61. | M/S Ravinder Gumra & Associates Near H.P.P.W.D Workshop, P.O. Shamshi, Behind Panchayat Bhawan, Tehsil Bhuntar, Distt. Kullu 175126, H.P. | 1. Takoli 2. Nagwain 3. Bali Chowki |
| 62. | M/S Inder Raj & Associates N.H.-21, Pirdi Mohal | 1. Gohar |

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| | (Kullu) 175126 | 2. Chail Chowk 3. Bagshad |
| 63. | M/S Aditya Karir & Associates Village Badah P.O. Mohal Tehsil & District Kullu-175126 | 1. Thunga 2. Janjehli 3. Baga Chanogi |

All the Auditors (Chartered Accountants) are directed to see that while conducting the audit for the year, 2018-19 the following instructions be strictly complied with:-

- i) The audit should be conducted thoroughly and scrupulously in terms of provisions of the ibid section of the H.P. Cooperative Societies Act & Rules 85 of the H.P. Cooperative Societies Rule, 1971. The audit should be completed before 30.05.2019 and shall submit their complete audit report on (LFAR) in duplicate supported by lists and detailed commented auditor's report.
- ii) The balances of balance sheet as on 31-03-2019 should be supported with lists and each head of Balance sheet be commented thereupon.
- iii) The Administrative and Management part should also be audited with detailed comments wherever required.
- iv) The Bank is directed to supply the check list and copy of last statutory audit to all the auditors/Chartered Accountants. The CA's are directed to ensure that all points given in the checklist are adhered to in audit.
- v) The tax audit under the Income Tax Act, 1961 is also to be conducted and all required statements may be submitted on the prescribed proforma in respect of each branch to the Head Office before 30-05-2019.
- vi) It is further directed that exhaustive observations in each and every aspects pertaining to the working system of the branches in a separate note in addition to the LFAR proforma of audit report certified copies of the balance sheet, profit and loss account, classification of assets under NPA norms and other relevant statements attached with the report.
- vii) It is also intimated that if the Audit Note is not submitted by the Chartered Accountants within stipulated period, the audit fees may be reduced and in future the name of their Firm may not be considered for audit.


The following shall be the fee structure for the current year (i.e. for the audit year,2018-19) on the basis of the criteria of quantum of advances in particular branch excluding institutional advances.

| Sr.No. | Quantum of advances | Fees Structure | Remarks |
|--------|-------------------------------------|-------------------|---------|
| 1. | Upto 3 Crores | Rs. 15,400/-+ GST | |
| 2. | Above Rs 3 Crores to Rs. 10 Crores | Rs. 21,560/-+ GST | |
| 3. | Above Rs 10 Crores to Rs. 30 Crores | Rs. 26,950/-+ GST | |
| 4. | Above Rs 30 Crores | Rs. 30,800/-+ GST | |

Fee structure for Audit of the H.Q.

| | | |
|----|---|---------------|
| 1. | The H.P.State Coopeative Bank Ltd. | 231000.00+GST |
| 2. | The Kangra Central Cooperative Bank Ltd. | 231000.00+GST |
| 3. | The Jogindra Central Coopeative Bank Ltd. | 115500.00+GST |

The T. A./D. A. and halting charges will remain unchanged. In addition to above, GST as admissible under the relevant Rule shall also be borne by the respective Banks/Institutions.

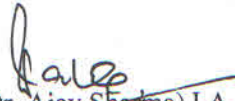

 (Dr. Ajay Sharma) I.A.S.
 Registrar Cooperative Societies
 Himachal Pradesh Shimla-9.

Endst. No. As Above

Dated: Shimla-9, 18th March 2019.

Copy to:

1. The Managing Director, the H.P. State Cooperative bank Ltd the Mall Shimla w.r.t. his letter No. Stcb/H.O./BRCTL/480/1860/2017-18 dated 17/12/2018 with the request to communicate the order of allotment to all the Chartered Accountants and branch managers with check list for audit at the earliest to facilitate early completion of audit within stipulated period. The audit reports so received be got scrutinized from the Central Auditor/Audit Committee of the Bank and the effect of MOC'S be incorporated in the final balance sheet.
2. All the Chartered Accountants through the Managing Director the H.P. State Cooperative Bank Ltd. The Mall Shimla for information and immediate compliance.
3. Computer Section of this Directorate with the direction to upload the allotment order in the Deptt. Website.


(Dr. Ajay Sharma) I.A.S.
Registrar Cooperative Societies
Himachal Pradesh Shimla-9