

**Directorate of Cooperation
Himachal Pradesh**

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

Dated Shimla-9, the 18th 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 216 branches of the Kangra Central Cooperative Bank Ltd. Dharamsala for the year 2018-19 is allotted amongst the Chartered Accountants as under:-

S. No.	Name & Address of the C.A./ Firms	Name of the Branches Alloted
1.	M/S Garg Sweena & Associates CA, 258/9, Opp.Naresh Furniture House, Bhojpur Bazar Sunder Nagar, District Mandi, H.P. 175002.	1. Bharwain 2. Chintpurni 3. Panjavar 4. Dhushara
2.	M/S Ajay Wardhan and Co. CA, House No.57, Housing Board Colony, Bhiuli, Mandi, H.P.	1. Katrain 2. Naggar 3. Manali 4. Larankelo 5. Sajla at Khakhnal
3.	M/S Soni & Rustogi, CA. Soni & Rastogi CA, Loktus Villa Near Nav Rattan Shimla-171002.	1. Bhutti Colony 2. Bhutti (Lag Valley) 3. Gandhi Nagar 4. Kullu 5. Raison
4.	M/S Arvind Ajay & Associates CA, 1 st Floor, Near Gandhi Chowk, Opp. United India Insurance Co. Hamirpur.	1. Bhota 2. Kuthera 3. Sujampur Tira 4. Bir Bhagerha 5. Bhalet
5.	M/S Anil Karol & Co.CA First Floor 77 Lower Bazar Shimla-171001.	1. Nadaun 2. Jalari 3. Bara 4. Dhaneta 5. Galore
6.	M/S Arun Giri & Associates, CA, Near Dev Pal Chowk, New Road, Hamirpur.	1. Manpul 2. Kangoo 3. Salouni 4. Bani 5. Barsar
7.	M/S Doger & Co. CA 1 st Floor Opp. Panchayat Bhawan, Main Gate, Bus Stand Shimla-1.	1. Sri Chamunda 2. Tang Narwana 3. Yole Camp 4. Dari 5. Dharamshala 6. KB Dharamshala 7. Mc Leodganj
8.	M/S Kango Sanjeev & Associates CA, Opp. Head Post Office Bhota Chowk, Hamirpur	1. Raipur Maidan 2. Bangana 3. Lathiana 4. Thana Kalan
9.	M/S Rajeev Sood & Co. CA, 71, Middle Bazar, Shimla-171001.	1. Bir 2. Chougan Bir 3. Deol 4. Sansal

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10.	M/S Abhay Aggarwal & Associates CA, 3-4, Sai Enclave, Main Bazar Rampur Bushar, District Shimla, H.P.172001.	1. Chadiar 2. Rakkar Bheri 3. Panchrukhi
11.	M/S Dhawan & Co. CA Basement Cozi Home near Chalet Day School, The Mall Shimla-171001.	1. Danoa 2. Nagrota Bagwan 3. Rajiana 4. Darang 5. Pathiar
12.	M/S Ravi Sood & Co. CA Devi Saran Building ,82 Ganj Road Shimla-171001.	1. Gahlian 2. Purana Kangra 3. Kangra 4. Zamanabad 5. Bagli
13.	M/S Sandeep Kumar Sharma & Co. CA, 19/7, Shanti Bhawan, Old Bus Stand, Gandhi Chowk Hamirpur.	1. Paprola 2. Padhiarkhar 3. Baijnath 4. Mahakkal
14.	M/S Sanjay Kumar Kaushal & CO. CA, Hamirpur Road, Near Bus Stand, Nadaun, Hamirpur.	1. Alampur 2. Bheri 3. Jaisinghpur 4. Harsi 5. Lambagaon
15.	M/S Sharma Rajiv & Associates CA, 19/07 Shanti Bhawan, Old Bus Stand Gandhi Chowk, Hamirpur, H.P.	1. Pahra 2. Bhawarna 3. Daroh 4. Sulah 5. Garh Jamula
16.	M/S Pallav Chhabra & Associates, c/o Lakshmi Automobiles, Village Manpul, P.O. Bharmoti, Tehsil Nadaun, Hamirpur	1. Takoli 2. Delahan 3. Behdala
17.	M/S Guglani's & Associates, CA, Shop No.8, Dane Road, Opp. Telephone Exchange, Near Judicial Complex, Dharamshala, Distt. Kangra H.P. 176215.	1. Kotla 2. Bhadwar 3. Chaugan Nurpur 4. Nurpur
18.	M/S Ashish Kaundal & Associates, CA, Near Himraj Furniture, 1 st Floor Walia Building, Dharamshala Road, Ujjain Kangra-176001.	1. Sadwan 2. Jassur 3. Baranda 4. Gangath
19.	M/S Wardhan Duggal & Associates C.A, 54, Housing Board Colony, Kangra H.P. 176001.	1. Masrer 2. Gaggal 3. Salol 4. Rajol 5. Rulhed
20.	M/S Bhanot Sapan & Associates, CA, Near Khadi Gram Udyog Bhawan, Nagrota Bagwan, District Kangra, H.P.	1. Upper Lambagaon 2. Thural 3. Duhak

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21.	M/S Dhananjay Kumar Sharma, CA, Near Narda Sharda Mandir, Nagrota Bagwan, District Kangra, H.P.	1. Kotlu 2. Gander 3. Wahe-Da-Patt 4. Dagoh
22.	M/S Sandeep Kakkar & Co. CA, Behind Toy Centre, Near Income Tax Office, Palampur, District Kangra, H.P.	1. Ganoh 2. Raja-Ka-Talab 3. Bharmar 4. Labh
23.	M/S R.P. & Company, CA, Adhunik Readymade Building, Makin Chowk, Kotwali Bazar, Dharamsala-176215.	1. Rait 2. Charri 3. Shahpur 4. Draman 5. Lapiana
24.	M/S Anshuman Sharma & Associates, CA, C/O Santoshi Automobiles, VPO Bhawarn, Tehsil Palampur (Kangra) 176083	1. Haroli 2. Bathu 3. Tahliwal
25.	M/S Vikas Sanasar & Associates, CA, VPO Gugga Saloh, Tehsil Palampur, Distt. Kangra	1. Jawali 2. Chalwara 3. Harsar
26.	M/S Vijay Kumar Sharma & Associates, CA, Shree Chanunda Accounting & Taxation Services (Near Shree Hanuman Mandir) Nagrota Bagwan, Distt. Kangra, H.P. 176047	4. Una 5. Govt. College Una 6. Regional Hospital Una
27.	M/S Ashish Ramesh & Co. Main Bazar Baijnath, Kangra-176125	1. Amb 2. Gagret 3. Baruhi 4. Nehrian
28.	M/S A. Sood & Co. C/O Sai Traders, 1 st Floor Bhawarna Road, Thakurdwara, Palampur, Kangra-176102	1. Dheera 2. Thakurdwara 3. Rajpura 4. Jalag
29.	M/S Anand Pathania, Near Sharma Stationery, Shop No.5, Barrier Chowk, Indora, Distt. Kangra-176401	1. Lohara at Fatehpur 2. Rehan 3. Makroli 4. Dah Kulara
30.	M/S Singal Kalia & Co. 236/10, Tarna Hills, Mandi-175001	1. Palampur-II(S.Area) 2. Palampur (M.Bazar) 3. Nagri
31.	M/S Sukhbir Singh & Associates, Ratti Road, Ner Chowk, Distt. Mandi -175008	1. Kandrori 2. Indora 3. Dhangu Pir 4. Damtal
32.	M/S H.S. Thakur & Associates, 269/13, Sauli Khad, Mandi, Distt. Mandi-175001	1. Thakurdwara 2. Badukhar 3. Sathana 4. Dhameta

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33.	M/S Sanjeev B. Singh & Co. Near NAC Office, Joginder Nagar, Distt. Mandi-175015	1. Khundian 2. Majheen 3. Paisa Road 4. Muhal 5. Ranital
34.	M/S Dhillon & Associates, C.A. Opp. Hotel Krishna above ICICI Bank, Sai Road Baddi District Solan-173205.	1. Sansarpur Terrace 2. Kasba Kotla 3. Jourbar 4. Dada Siba 5. Chanour
35.	M/S K.G. Sharma & Co, Village Rori Kori, P.O. Chanour, Tehsil Dada Siba, Distt. Kangra-177113	1. Nehran Pukkar 2. Rakkar 3. Pragpur 4. Shantla 5. Adhwani Balardu
36.	M/S Ravinder K. Sharma & Co. NH-21 A, Neelam Hotel Complex, Baddi, Distt. Solan-173205	4. Basal 5. Jhalera 6. Bhadsali
37.	M/S Surender Kapoor & Co. Kapoor Niwas, V&PO Malahat, Nangal Road, Una	1. Dullehar 2. Santokhgarh 3. Ajouli 4. Pubowal 5. Mehatpur
38.	M/S Nagpal Aman & Associates CA, 65-Industrial Area, Tahliwal, District Una.	1. Tauni Devi 2. Samirpur 3. Bhareri 4. Panjot 5. Bhoranj
39.	M/S Raman Manoj & Co. Opp. Amit Hotel, Katoch Complex, Bhuntar Distt. Kullu, 175126	1. Larji 2. Sainj 3. Banjar 4. Bhutar 5. Parla Bhuntar
40.	M/S Tiwari Dogra and Associates, CA Jagat Gyan Apartment, Top Floor, Bye Pass Chowk, Khalini, Shimla-171002	1. Daulatpur Chowk 2. Shastri Market Daulatpur Chowk 3. Gondpur Banera 4. Mubarikpur
41.	M/S Rajesh Saxena & Co. Jai Devi Cottage, Near Junior Auckland School, Lakkar Bazar, Shimla- 171001	1. Hamirpur 2. Lower Bazar Hamirpur 3. Dosarka 4. Nalti 5. Anoo
42.	M/S Anurag Sharma & Co. 20, Lakkar Bazar Shimla-1	1. Pucca Bharo 2. Kale Amb 3. Didwin Tikkar 4. Lambloo
43.	M/S Chander Shekhar & Associates, SCO-160, 1 st Floor, Motia Plaza, Near Baddi Police Station, Solan-173205	1. Bijhari 2. Chakmoh 3. Hareta

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		4. Rangas
44.	M/S Ashish Mahajan & Associates Adjoining Tarna Stairs, Opp. Indira Market Mandi	1. Lador 2. Uhal 3. Ukhali 4. Chouri 5. Patlandar
45.	M/S Manoj Jai Prakash & Associates, SCF-IC, Sector-1, Parwanoo, Solan-173220	1. Patta 2. Baloh 3. Jahoo 4. Tikkar Khatrain
46.	M/S Ashok Jindal & Associates, Parwanoo, Royal Chambers, Kasauli Road, Parwanoo, Distt. Solan-173220.	1. Bajoura 2. Jari 3. Gushaini 4. Garasa
47	M/S S.D.V.S. & Co. C.A. Sehgal Services 1 st Floor, Chauhan Complex Parwanoo 1732200 Distt. Solan, H.P.	1. Anni 2. Nirmand 3. Dalash 4. Brow
48.	M/S Manocha & Associates CA Ward No.1 Chuhuwal Friends Colony Near Shitla Mata Mandir Nalagarh District Solan, H.P.	1. Jaban 2. Bail 3. Durah
49.	M/S Manish K. Gupta & Associates 239 Amar Promoters Building, the Mall Solan 173212	1. Bankhandi 2. Haripur 3. Nagrota Surian 4. Dehra 5. Jawalamukhi
50.	M/S SARC & Associates, B.O. Plot No. 6, Opp. Bipashaa Sadan Building Mandi- 175001	1. Sissu 2. Kelong 3. Shansha 4. Udaipur 5. Kaza 6. Tabo

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

1. The Audit should be conducted thoroughly and scrupulously in terms of provisions of the ibid section of the H.P. Cooperative Societies Act and Rules 85 of the H.P. Cooperative Societies Rules 1971. The Audit should be completed before 30-05-2019 and the Auditor shall submit their complete Audit Report on Long Form Audit Report (LFAR) in duplicate supported by lists and detailed commented auditor's report.
2. The Balances of the Balance sheet as on 31-03-2019 should be supported with lists and each head of Balance sheet be commented thereupon.
3. The Bank is directed to supply the check list and copy of last Statutory Audit Report and compliance to all the Chartered Accountants. The CA's are directed to ensure that all points given in the checklist are adhered to in audit.
4. The tax audit under 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.

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It is further directed that exhaustive observations in each and every aspect pertaining to the working system of the branches in a separate note along with copy of balance sheet, Profit & Loss Account and classification of Assets under N.P.A. be checked exhaustively and MOC's be highlighted and incorporated in the balance sheet, The relevant statements be attached with the report

6. 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.O.

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 additiona 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.

dated Shimla -9 12th March, 2019.

Endst: As Above

Copy to:

1. The Managing Director, The Kangra Central Cooperative Bank Ltd. Dharamsala with reference to his office letter No. (I & A) F 20607 dated 21st February 2019 with the request to communicate the order of allotments to all the C.A.s and branch Managers with checklist for audit at the earliest to facilitate early completion of audit with in stipulated period. Before releasing the fees the audit report so received be scrutinized at H.O. level as per the checklist and other instructions issued to conduct the audit.
2. The Deputy Registrar Cooperative Societies, Dharamshala for information.
3. The Assistant Registrar Cooperative Societies Dharamsala, District Kangra for information.
4. All the above Chartered Accountants through Managing Director the Kangra Central Cooperative Bank Ltd. Dharamsala for immediate compliance.
5. 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.