

**Directorate of Cooperation
Himachal Pradesh**

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

Dated Shimla-9, the 5 April, 2017

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 204 branches of the Kangra Central Cooperative Bank Ltd. Dharamsala for the year 2016-17 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. Anoop Joshi & Associates, CA, Naveen Kunj, Old Chari Road, Kotwali Bazar, Dharamshala.	1.Bhutti Colony 2.Gandhi Nagar 3.Kullu 4.Bhunter
2.	M/S Godara and Co. CA, SCO-4, Palika Bazar near Indira Ground, Nangal Road, Una-174303 (H.P.)	1.Raison 2.Katrian 3Naggar
3.	M/S Garg Sweena & Associates CA, 258/9, Opp.Naresh Furniture House, Bhojpur Bazar Sunder Nagar, District Mandi, H.P. 175002.	1.Manali 2.Larankelo 3.Sajla at Khakhnal
4.	M/S Ajay Wadhwan and Co. CA, House No.57, Housing Board Colony, Bhiuli, Mandi, H.P.	1.Sissu 2.Kelong 3.Shansha
5..	M/S Rajesh Mehra and Associates, CA, Near Kailash Clinic Chanderlook Street, Chauta Bazar, Mandi H.P. 175001.	1.Udaipur 2.Kaza 3.Tabo
6.	Anil Karol & Co.CA First Floor 77 Lower Bazar Shimla-171001.	1.Larjee 2.Sainj 3.Banjar 4.Anni 5.Durah
7.	M/S Vikas Sood & Co. C.A. 154, Cheoge House Summer Hill Shimla, H.P. 171005.	1.Nirmand 2.Bail 3.Jaban 4.Dalash
8.	M/S Doger & Co. CA 1 st Floor Opp. Panchayat Bhawan, Main Gate, Bus Stand Shimla-1.	1. Dharamshala 2. KB Dharamshala 3. Mcleodganj
9.	Rajeev Sood & Co. CA, 71, Middle Bazar, Shimla-171001.	1.Tauni Devi 2.Samirpur 3.Bhareri
10.	M/S Abhay Aggarwal & Associates CA, 3-4,Sai Enclave, Main Bazar Rampur Bushar, District Shimla, H.P.172001.	1.Parla Bhuntar 2.Bajoura 3.Jari
11..	M/S Amit Marwaha & Co. CA, Plot No.32, Phase-2, Industrial Area, Sansarpur Terrace, Tehsil Quasba Kotla, District Kangra, H.P. 176501.	1.Panjot 2.Bhoranj 3.Ladrour
12..	M/S Dogra Naresh & Associates, CA, College Road, Kangra Tehsil & District Kangra-176001.	1.Patta 2.Baloh 3.Jahoo

13.	M/S Sandeep Kakkar & Co. CA, Behind Toy Centre, Near Income Tax Office, Palampur, District Kangra, H.P.	1.Baranda 2.Gangath 3.Ganoh
14..	M/S VAK & Associates, CA, Village & P.O. Jassur, Tehsil Nurpur, District Kangra, H.P.	1.Dhaneta 2.Kangoo 3.Galore
15.	M/S Dhananjay Kumar Sharma, CA, Near Narda Sharda Mandir, Nagrota Bagwan, District Kangra, H.P.	1.Salouni 2.Bani 3.Barsar
16.	M/S Bhanot Sapan & Associates, CA, Near Khadi Gram Udyog Bhawan, Nagrota Bagwan, District Kangra, H.P.	1.Bijhari 2.Chakmoh 3.Hareta
17.	M/S Ashish Kaundal & Associates, CA, Near Himraj Furniture, 1 st Floor Walia Building, Dharamsala Road, Ujjain Kangra-176001.	1.Hamirpur 2.Lwr Bzr Hamirpur 3.Nalti
18.	M/S S.C. Dhar & Co, CA, Gurdwara Road, Dharamsala, District Kangra, H.P.	1.Anoo 2.Pucca Bhoro 3.Kale Amb
19.	M/S. D. Gautam & Associates, CA, Krishi Bhawan, Sunny Side Solan, H.P.	1.Didwin Tikkar 2.Lambloo 3.Ukhali
20.	M/S D.V. Chawla & Co.CA, Village & P.O. Takrera Tehsil Ghumarwin Distt. Bilaspur, H.P. 174021.	1.Bhota 2.Rangas 3.Kuthera
21.	M/S. Rakesh R.S.Garg & Co. Flat No.6 Ruchika Apartments, Circular Road, Solan-173212.	1.Chouri 2.Patlander 3.Sujanpur Tira
22.	M/S Soni & Rustogi, CA. Soni & Rastogi CA, Loktus Villa Near Nav Rattan Shimla-171002.	1.Thana Kalan 2.Una 3.Govt. College Una
23.	M/S. Puneet Kumar, CA Partner of M/S Pars & Co. Opposite Post Office Behind KCC Bank Jassur Teh.Nurpur District Kangra, H.P.	1.Raipur Maidan 2.Bangana 3.Lathiani
24.	M/S Wardhan Duggal & Associates C.A, 54, Housing Board Colony, Kangra H.P. 176001.	1.Regional Hospital Una 2.Bhadsali 3.Santokhgarh
25.	M/S Guglani's & Associates, CA, Shop No.8, Dane Road, Opp. Telephone Exchange, Near Judicial Complex, Dharamshala, Distt. Kangra H.P. 176215.	1.Ajouli 2.Mehatpur 3.Tahliwal
26.	M/S N.K. Bhandari, Parveen & Co. CA, Gurudwara Building, Opp. UBI, Paonta Sahib, Distt. Sirmour, H.P.	1.Bathu 2.Haroli 3.Dullehar
27.	M/S Sandeep Subhash & Associates CA, 206, Satya Shopping Complex, Nadaun Chowk, Hamirpur, H.P.	1.Basal 2.Delahan

		3.Behdala
28.	M/S V.M. Arora & Co. CA, House Nko.36, Housing Board Colony, Ward No.8 Naya Nagar, Nality Road Hamirpur.	1.Takoli 2.Dhushara 3.Jhalera
29.	M/S Sharma Rajiv & Associates CA, 19/07 Shanti Bhawan, Old Bus Stand Gandhi Chowk, Hamirpur, H.P.	1.Bir 2.Chougan Bir 3.Deol 4.Sansal
30.	M/S Arun Giri & Associates, CA, Near Dev Pal Chowk, New Road, Hamirpur.	1.Kasba Kotla 2.Sansarpur Terrace 3.Panjawar
31.	M/S Thakur Pooja & Co. CA, Hamir Complex, Prem Gali, Ward No.6 Hamirpur-174301.	1.Daultpur Chowk 2.Shastri Market Daulatpur Chowk 3.Gondpur Banera
32.	M/S Arvind Ajay & Associates CA, 1 st Floor, Near Gandhi Chowk, Opp. United India Insurance Co. Hamirpur.	1.Mubarakpur 2.Amb 3.Gagret
33.	M/S M.S Patyal & Co. CA, Opp. S.B.O.P. Near Gandhi Chowk Hamirpur.	1.Bankhandi 2.Haripur 3.Nagrota Surian
34.	M/S Kango Sanjeev & Associates CA, Opp. Head Post Office Bhota Chowk, Hamirpur	1.Dehra 2.Nehran Pukkar 3.Chanour
35.	M/S Sanjay Kumar Kaushal & C0. CA, Hamirpur Road, Near Bus Stand, Nadaun, Hamirpur.	1.Dada-Siba 2.Pragpur 3.Rakkar
36.	M/S Naveen Upadhyaya & Associates CA, Shop No.3, 1 st Floor, Jassal Market, Opposite Bachat Bhawan, Una-H.P.174303.	1.Shantla 2.Jawalalmukhi 3.Khundian
37.	M/S Sandeep Kumar Sharma & Co. CA, 19/7, Shanti Bhawan, Old Bus Stand, Gandhi Chowk Hamirpur.	1.Adhwani Balardu 2.Majheen 3.Paisa Road
38.	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.Kandrori 2.Indora 3.Dhangu Pir
39.	M/S Ravi Sood & Co. CA Devi Saran Building ,82 Ganj Road Shimla-171001.	1.Damtal 2.Thakurdwara 3.Badukhar
40.	M/S Hari N. Associates CA, Santokhgarh Road Opp.District Courts, Una.	1.Sathana 2.Dhameta 3.Lohara At Fatehpur
41.	M/S Nagpal Aman & Associates CA, 65-Industrial Area, Tahliwal, District Una.	1.Rehan 2.Makroli 3.Dahkulara
42.	M/S Manu Sharma & Co.CA, Ground floor, Manglani Garments, Scandal Point Palampur, Distt. Kangra-176061.	1.Kotla 2.Bhadwar 3.Chougan Nurpur
43.	M/S R. Vohra & Associates CA, Shanit Building, Nangal Road Una.	1.Nurpur 2.Sadwan

		3.Jassur
44.	M/S Dhawan & Co. CA Basement Cozi Home near Chalet Day School, The Mall Shimla-171001.	1.Naduan 2.Jalari 3.Manpul 4.Bara
45.	M/S Rakesh J. Arora & Co. CA, Dhauladhar Colony, near Industrial Area, Nagrota Bagwan, Teh. & District Kangra-176047.	1.Raja-Ka-Talab 2.Bharmar 3.Labh
46.	M/S R.P. & Company, CA, Adhunik Readymade Building, Makin Chowk, Kotwali Bazar, Dharamsala-176215.	1.Jawali 2.Chalwara 3.Harsar
47.	M/S Vijay Kumar Sharma & Associates, CA, Shree Chanunda Accounting & Taxation Services(Near Shree Hanuman Mandir) Nagrota Bagwan Distt. Kangra , H.P. 176047.	1.Ghahlian 2.Purana Kangra 3.Kangra
48.	M/S Aryaa & Associates, CA Plot No.53 Industrial Area(DIC) Baddi District Solan, H.P. 173205.	1.Zamanabad 2.Bagli 3.Masrer
49.	M/S Chambyal & Associates C.A. Village Baliana P.O. Lagbaliana Tehsil Dehra District Kangra, H.P. 177107	1.Tikka Khatrain 2.Uhal
50	M/S Awasthi Sunil Kumar & Co. C.A. C/O Ramesh Kumar V.P.O. Dari (Dharamshala) Near Dari Bye Pass Teh.Dharamshala-District Kangra, H.P. 176057	1.Bir Bagerha 2.Bhaeth
51.	M/S Dhillon & Associates, C.A. Opp. Hotel Krishna above ICICI Bank, Sai Road Baddi District Solan-173205.	1.Muhal 2.Ranital
52.	M/S A. Sood & Co. CA, C/O M/S Sai Traders, 1 st Floor Bhawarna Road Thakurdwara Palampur, Kangra 176102	1.Gaggal 2.Salol 3.Rajol
53.	M/S Garg Bansal & Associates C.A. Village Chhanjyar P.O. Dadhol Ghumarwin District Bilaspur, H.P.	1.Rait 2.Charri 3.Shahpur
54.	M/S Adiwse M.K. & Associates, C.A. Daisy Bank Flat-B Lower Jakhoo, Shimla-171001	1.Draman 2.Lapiana
55.	M/S Sanjeev B. Singh & Co. C.A. Near NAC Office Joginder Nagar District Mandi, H.P. 175015	1.Danoa 2.Nagrota Bagwan 3.Rajiana
56.	M/S Rajender Kumar & Associates, C.A. C/O Hari Ram Sharma Opposite Civil Hospital NH 103 H.P. Ghumarwin-174021 District Bilaspur.	1.Darang 2.Pathiar 3.Sri Chamunda
57.	M/S K.G. Sharma & Co. C.A. Sharma Kunj Opp. Govt. High School Lower Khalini, P.O. Rajhana Shimla.	1.Tang Narwana 2.Yole Camp 3.Dari
58.	M/S Manoj Jai Parkash & Associates CA SCF-IC Sector-1 Parwanoo Solan, H.P. 173220	1.Bharwain 2.Chintpurni 3.Jourbar
59.	M/S Dhawal Mohan, C.A.3-Top View Apartments, Khol Pukhar Dalhousie 176304 District Chamba, H.P.	1.Paprola 2.Bajjnath 3.Mahakkal
60.	M/S Harish Vaish & Co. C.A. 108/6, Zero Floor, N.H.72, Paonta Sahib Sirmour, H.P. Pin-173025	1.Chadiar 2.Rakkar Bheri 3.Panchrukhi
61.	M/S Yash Nidhi & Co. C.A. C/O Hotel Malana Place, Inner Akhara Bazar, Kullu-175101 H.P.	1.Alampur 2.Bheri 3.Jaisinghpur
62.	M/S P. Soni & Associates, CA Shop No. 15 VYAS Market Complex Opp.Bus Stand Bilaspur H.P. 174001	1.Harsi 2.Lambagaon

		3.Upper Lambagaon
63.	M/S Ansuman Sharma & Associates, CA C/O Santoshi Automobiles VPO Bhawarna Tehsil Palampur (Kangra) H.P.176083	1.Thural 2.Duhak 3.Kotlu
64.	M/S Vikas Sanasar & Associates, CA VPO Gugga Saloh, Tehsil Palampur Distt. Kangra, H.P. 176102	1.Gander 2.Wahe-Da-Patt
65.	M/S Pallav Chhabra & Associates CA C/O Lakshmi Automobile Village Manpul, P.O. Bharmoti Tehsil Nadaun District Hamirpur-177033	1.Pahra 2.Bhawarna 3.Daroh
66.	M/S Ashish Ramesh & Co. CA Main Bazar Baijnath District Kangra H.P. 176125	1.Sulah. 2.Garh Jamula 3.Dheera
67.	M/S Aditya Karir & Associates CA Village Badah P.O. Mohal Tehsil & District Kullu-175126	1.Thakurdwara 2.Rajpura 3.Palampur-II (S.Area)
68.	M/S Raman Manoj & Co. CA Opp. Amit Hotel, Katoch Complex Bhuntar Distt. Kullu H.P. 175126	1.Palampur (M.Bazar) 2.Nagri

All the Chartered Accountants are directed to see that while conducting the audit for the year 2016-17 the following instructions be strictly complied with:-

- 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 30-06-2017 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.
- The Balances of the Balance sheet as on 31-03-2017 should be supported with lists and each head of Balance sheet be commented thereupon.
- 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.
- 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 31-08-2017.
- 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

The following shall be the fee structure for the current year (i.e. for the audit year, 2016-17) 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/+ Service tax	
2.	Above Rs 3 Crores to Rs. 10 Crores	Rs. 21,560/+ Service tax	
3.	Above Rs 10 Crores to Rs. 30 Crores	Rs. 26,950/+ Service tax	
4.	Above Rs 30 Crores	Rs. 30,800/+ Service tax	

Fee structure for Audit of the H.Q.

1.	The H.P.State Coopeative Bank Ltd.	231000.00
2.	The Kangra Central Cooperative Bank Ltd.	231000.00
3.	The Jogindra Central Coopeative Bank Ltd.	115500.00
4.	The Agriculture & Rural Development Bank Ltd.	115500.00

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

B.S. Thakur
(B.S.Thakur) I.A.S
Registrar Cooperative Societies,
Himachal Pradesh Shimla-9
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Ends: As Above

dated Shimla -9

5 April 2017.

Copy to:

1. The Managing Director The Kangra Central Cooperative Bank Ltd. Dharamsala with reference to her office letter No. (I & A) F 19959 dated 14th March, 2017 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, Dharamsala 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. Sh. Sanjay Suhail Supdt. Grade-II computer Section with the direction to upload the allotment order in the Deptt. Website.

M.S. Thakur
(B.S. Thakur) I.A.S.
Registrar, Cooperative Societies,
Himachal Pradesh Shimla-9
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