

**Directorate of Cooperation  
Himachal Pradesh**

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

Dated Shimla-9, the 04 April, 2018.

**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 2017-18 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. Dhalli 2. Koti 3. Suni 4. Jalog
2.	M/S Vipul Sood & Co., Saraswati Bhawan, North Oak, Sanjauli, Shimla.	1. Ghanahti 2. Thachi 3. Mashobra 4. Junga
3.	M/S Soni Gulati & Co. Roshan Leela, Khasra No.174/2, Near Govt. School Mehli, P.O. Kasumpti, Distt. Shimla.	1. Main Branch The Mall Shimla 2. Bus Stand Shimla 3. Khalini
4.	M/S R.K.Kaushal & Co. 7-Top Floor, Aroma Hotel Below High Court, Shimla-1	1. Fagu 2. Theog 3. Shillaroo
5.	M/S Anil Kumar Sood & Co. U/F 56, Lower Bazar Shimla	1. Narkanda 2. Kumarsain 3. Shiwan 4. Prem-Nagar
6.	M/S Anurag Sharma & Co. 20, Lakkar Bazar Shimla-1	1. Thanedhar 2. Khaneti-Sadoch 3. Dalan
7.	M/S Lamba Vij & Co. Woodland House New land Estate, Circular Road Shimla-1	1. Sharountha 2. Tikkar 3. Deoli
8.	M/S Mukesh K Sharma & Associates, 118, B No.10, SDA Complex, Kasumpti, Shimla-9	1. Reckonpeo 2. Kalpa 3. Pangi (Kinnour) 4. Nichar 5. Katgaon
9.	M/S K.N.Chandla & Co. 169, Block No.6, SDA Complex, Kasumpti Shimla-9	1. Jhakhri 2. Jeori 3. Sarahan-Bushahar
10.	M/S A.Singhi & Associates C/O Rai Chand & Bros., 19/1 Ganj Road Shimla-1	1. Kotkhai 2. Kiari 3. Deori-Khaneti
11.	M/S Mahajan Parshad & Co. Green House, Vikas Nagar Shimla-9	1. Sanjauli 2. Chhota Shimla 3. HP Sectt. 4. Kasumpti
12.	M/S K.Sandhu & Co. 49/50, Alley No.8, Middle	1. Pragati Nagar 2. Khaltunala

	Bazar, Shimla	3. Chamain 4. Ratnari
13.	M/S Pankaj Rattan & Co. Thakur Niwas, Near Aptech Lakkar Bazar, Shimla -171001.	1. Deha 2. Chopal 3. Nerwa 4. Bharanoo
14.	M/S Jitender Manoj & Associates Akash Kunj Bhawan, opp. New Fruit Mandi, Kamlanagar, Sanjuali (Shimla-6)	1. Jhiknipul 2. Kupvi 3. Maroag
15.	M/S Rajendra Ravi & Harish, 77/1, The Mall Shimla-171001	1. Kharapthaer 2. Batargalu 3. Jubbal
16.	M/S Rajesh Paras & Associates, 4-Raj Deep Apartments, Strawberry Chotta Shimla.	1. Saraswatinagar 2. Madal
17.	M/S D.L.Duggal & Company, Block No.C-16, Flat No.-4, Vikas Nagar, Shimla (H.P.)	1. Rohru 2. Bachhunch 3. Jangla
18.	M/S Yogesh Verma & Co. Sood Complex, Top Floor, Below BCS New Shimla (H.P.) 171009	1. Boileauganj 2. Totu 3. Jathia Devi 4. Shoghi
19.	M/S Rajesh Saxena & Co. Jai Devi Cottage, Near Junior Auckland School, Lakkar Bazar, Shimla-171001	1. Chirgaon 2. Dodra-Kwar
20.	C.A. Vishal Sharma, M/S VDR & Associates, Chartered Accountants, Bhagwati Niwas, Chakkar Shimla-171005.	1. Swarghat 2. Sh. Naina Devi Ji
21.	M/S Tiwari Dogra and Associates, CA Jagat Gyan Apartment, Top Floor, Bye Pass Chowk, Khalini, Shimla-171002	1. Bassi 2. Golthai 3. Kola-Walan-Toba
22.	M/S Adiwise M.K. & Associates, CA Daisy Bank, Flat-B, Lower Jakhoo, Shimla-171001	1. Namhol 2. Jukhala 3. Beri
23.	M/S Thakur Y S & Co. Vimal Cottage Engine Ghar Sanjauli, Shimla-171006 (H.P.)	1. Nogli 2. Taklech 3. Narain 4. Rampur 5. Bus Stand Rampur
24.	M/S K.G. Sharma & Co. C.A. Block No. C-6(1), Flat No. 12, SDA Colony, Vikas Nagar, Shimla H.P.-171009	1. Barman 2. Malokhar 3. Harnora
25.	M/S Pallav Chhabra & Associates, C/o Lakshmi Automobile Village Manpul, P.O. Bharmoti Tehsil Nadaun, Hamirpur H.P.-177033	1. Bilaspur 2. Lakhanpur 3. Harlog
26.	M/S Ansuman Sharma and Associates CA C/O Santoshi Automobiles VPO Bhawarna, Tehsil Palampur (Kangra), H.P. 176083	1. Ghumarwin 2. Kalari 3. Chandpur
27.	M/S Vikas Sanasar & Associates, CA VPO Gugga Saloh, Tehsil Palampur, Distt. Kangra, H.P. 176102	1. Kandraur 2. Dadhol 3. Bhager



28.	M/S Ashish Ramesh & Co. Main Bazar Baijnath, Kangra, H.P. 176125	1. Dangar 2. Bharari 3. Harwar
29.	M/S A. Sood & Co. C/o M/S Sai Traders, 1st Floor Bhawarna Road Thakurdwara Palampur, Kangra 176102.	1. Trifalghat 2. Kuthera 3. Bum
30.	M/S Singal Kalia & Co. 236/10, Tarna Hills, Mandi-175001	1. Gehrwin 2. Jhandutta 3. Jejwin
31.	M/S Sukhbir Singh & Associates Ratti Road, Ner Chowk, Distt, Mandi-175008	1. Berthin 2. Gugamohra 3. Shahtalai
32.	M/S H.S. Thakur & Associates 269/13, Sauli Khad, Mandi, Distt. Mandi (H.P.) -175001.	1. Dehar 2. Charokhri 3. Sunder Nagar
33.	M/S SARC & Associates B.O. Plot No. 6, Opp. Vipashaa Sadan Buili Mandi (H.P.) 175001	1. BSL Colony S/Nagar 2. Dhanotu 3. Chakkar
34.	M/S Ashish Mahajan & Associates Adjoining Tarna Stairs, Opp. Indira Market Mandi	1. Nerchowk 2. Rajgarh (Mandi)
35.	M/S Sanjeev B. Singh & Co. Near NAC Office Jodinder Nagar District Mandi, H.P. 175015	1. Bhambla 2. Baldwara 3. Smaila
36.	M/S Akram Naresh & Co. 30-A, Main Market, Bilaspur	1. Bhanjraru 2. Raj Nagar 3. Sundla 4. Killer
37.	M/S Rajesh, Ramesh & Associates Near Bachat Bhawan, Ghumarwin, Tehsil Ghumarwin, Distt. Bilaspur	1. Tihra 2. Awah Devi 3. Sajaopiplu
38.	M/S Pawan C. Sharma Vill. Nanawan, P.O. Nanawan, Tehsil Ghumarwin, District Bilaspur (H.P.)	1. Longini 2. Dharampur
39.	M/S P. Soni and Associates CA Shop No. 15, Vyas Market Complex Opp. Bus Stand, Bilaspur, H.P. 174001	1. Marhi 2. Sandhol 3. Rakoh
40.	M/S Garg Bansal & Associates Village Chhanjyar P.O. Dadhol Ghumarwin District Bilaspur, H.P.	1. Mandi 2. Padhar
41.	M/S Rajender Kumar & Associates C/O Hari Ram Sharma, Opposite Civil Hospital NH 103 H.P. Ghumarwin- 174021 Distt. Bilaspur.	1. Saulikhad 2. Kotli 3. Rewalsar
42.	M/S Sood Ajay & Co. Shandil Niwas, Hospital road, Solan	1. Kunnu 2. Barot 3. Joginder Nagar
43.	M/S Babbar & Co. Kasauli Road, Sector -2, Parwanoo, District Solan-173220 (H.P.)	1. Bus Stand Joginder Nagar 2. Makreri 3. Chauntra
44.	M/S Mahinder K. Sharma & Co. "Mansha" Sunny	1. Gohar

	side Solan, Tehsil/Distt. Solan-173212	2. Chail Chowk 3. Bagsaid 4. Delhi
45.	M/S R.Ahuja & Associates SCO-3,2 <sup>nd</sup> Floor, Kasauli Road, Sector-2, Parwanoo, Distt. Solan-173229	1. Thunag 2. Janjehli 3. Bagachanogi
46.	M/S Samkria & Company Platinum Mall Sugandha Apartments, Saproon, Solan (H.P.) -173211.	1. Chandesh 2. Bhadarwar
47.	M/S Karnail Singh & Co. Chartered Accountants Shop No.30, Ram Complex, Near SBI Bank, Ropar Road Nalagarh, District Solan, H.P.	1. Churag 2. Karsog 3. Seribanglow 4. Chhatri
48.	M/S Sethi & Co.CA, 1 <sup>st</sup> Floor, Hotel Mayank, Mall Road Solan, H.P.	1. Nagwain 2. Balichowki
49.	M/S Gupta Anoop & Associates CA, Near Telephone Exchange Building, VPO Brotiwala, Tehsil Kasauli, Solan-174103	1. Pandoh 2. Takoli 3. Ladbarhol 4. Khaddar
50.	M/S S. Gupta Tandon & Co. C/o Target Components & Equipments Vill Akanwali Morepan Road Behind Kapkon Industries Baddi 173205	1. Nainidhar 2. Rohnat 3. Kafota
51.	M/S Ravinder K. Sharma & Co. NH-21 A, Neelam Hotel Complex Baddi District Solan, H.P. 173205.	1. Sataun 2. Kamrau 3. Shillai
52.	M/S Jagdish Grover & Associates Mohalla Charpat,Chamba-176310	1. Garola 2. Holi 3. Bharmour 4. Dharwala
53.	M/S Dhawal Mohan, C.A. 3-Top View Apartments Khol Pukhar Dalhousie-176304 District Chamba, H.P.	1. Surgani 2. Salooni 3. Tissa
54.	M/S Sumit Aggarwal & Associates Near Post office Kala-Amb, District Sirmour.	1. Dhaulakuan 2. Majra 3. Badrinagar 4. Poanta Sahib 5. Salwala Puruwala
55.	M/S Umesh Dada & Co.C/O Sh. Achal Dev Sharma, 92/10, Devi Nagar Ponta Sahib, Distt. Sirmour (H.P.)	1. Nahan 2. K.T. Nahan 3. D.C. Office Nahan 4. Kala Amb 5. Trilokpur 6. Sarahan (Sirmour) 7. Jamta
56.	M/S N.K. Bhandari, Parveen & Co. Chartered Accountants Gurudwara Building, Opposite UBI, Paonta-Sahib District Sirmour, H.P.	1. Dadahu 2. Sangrah 3. Gatadhar 4. Kheri 5. Lanacheta



57.	M/S Shiv K. Garg & Associates, 289/8, Bara Chowk, Nahan, Distt. Sirmour	1. Yashwant Nagar 2. Rajgarh 3. Nohradhar 4. Habban 5. Narag
58.	M/S C. Vohra & Associates Chartered Accountants. Near Bank of Baroda Kala Amb, Sirmour-173030 .	1. Akpa 2. Mooring 3. Spillow
59.	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. Kholighat 2. Nankhari 3. Kharahan
60.	M/S Harish Vaish & Co. C.A. 108/6, Zero Floor, N.H.72, Ponta Sahib, Sirmour (H.P.) -173025	1. Tapri 2. Sangla 3. Powari 4. Bhabanagar
61.	M/S Surender Kapoor & Co. Kapoor Niwas, Vill./P.O.Malahat, Nangal Road, Una-174303	1. Nabahi Devi 2. Sarkaghat
62.	M/S Anil K. Sandal & Co. Chartered Accountants, 6 A, Industrial Area, Kala Amb, District Sirmour , H.P. 173030	1. Chamba 2. Sarol 3. Sahoo
63.	M/S Rakesh C. Gupta & Co. C/o Shiva Agro Food Industries, Una Road, Gagret District Una-177201	1. Bathri 2. Banikhet 3. Karian
64.	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. Tundi 2. Chowari 3. Kakira
65.	M/S Inder Raj & Associates N.H.-21, Pirdi Mohal (Kullu) 175126	1. Dalhousie 2. Nainikhad
66.	M/S Aditya Karir & Associates Village Badah P.O. Mohal Tehsil & District Kullu-175126	1. Hatli 2. Dhulara 3. Sihunta
67.	M/S Raman Manoj & Co. Opp. Amit Hotel, Katoch Complex Bhuntar District Kullu, H.P. 175126	1. Giabong 2. Pooh 3. Leo

All the Auditors (Chartered Accountants) are directed to see that while conducting the audit for the year, 2017-18 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 & Rules 85 of the H.P. Cooperative Societies Rule, 1971. The audit should be completed before 30.06.2018 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 31-03-2018 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 30-06-2018.

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,2017-18) 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
4.	The Agriculture & Rural Development 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.

  
( R.N. Batta) I.A.S.  
Registrar Cooperative Societies  
Himachal Pradesh Shimla-9.

Endst. No. As Above

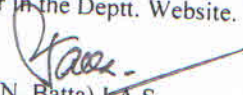
Dated: Shimla-9, 4<sup>th</sup> April, 2018.

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/480/2075/2016-17 dated 05/03/2018 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.

  
(R.N. Batta) I.A.S.  
Registrar Cooperative Societies  
Himachal Pradesh Shimla-9