

**Directorate of Cooperation  
Himachal Pradesh**

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

Dated Shimla-9, the 6 May, 2020.

**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 2019-20 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, Top Floor 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. Fagu 2. Theog 3. Shillaroo 4. Narkanda
3.	M/S Soni Gulati & Co. Roshan Leela, Khasra No.174/2, Near Govt. School Mehli, P.O. Kasumpti, Distt. Shimla.	1. Rohru 2. Bachhunch 3. Jangla 4. Chirgaon 5. Dodra-Kwar
4.	M/S R.K.Kaushal & Co. 7-Top Floor, Aroma Hotel Below High Court, Shimla-1	1. Bus Stand Rampur 2. Jhakhri 3. Jeori 4. Sarahan Bushahar
5.	M/S Anil Kumar Sood & Co. U/F 56, Lower Bazar Shimla	1. Thachi 2. Mashobra 3. Junga 4. Delhi
6.	M/S Lamba Vij & Co. Woodland House New land Estate, Circular Road Shimla-1	1. Sharountha 2. Tikkar 3. Deoli
7.	M/S Mukesh K Sharma & Associates, 118, B No.10, SDA Complex, Kasumpti, Shimla-9	1. Thanedhar 2. Khaneti-Sadoch 3. Dalan 4. Kholighat 5. Nankhari 6. Kharahan
8.	M/S K.N.Chandla & Co. 169, Block No.6, SDA Complex, Kasumpti Shimla-9	1. Kumarsain 2. Shiwan 3. Premnagar
9.	M/S A.Singhi & Associates C/O Rai Chand & Bros., 19/1 Ganj Road Shimla-1	1. Kotkhai 2. Kiari 3. Deori-Khaneti 4. Pragati Nagar
10.	M/S Mahajan Parshad & Co. Green House, Vikas Nagar Shimla-9	1. Nogli 2. Taklech 3. Narain 4. Rampur
11.	M/S K.Sandhu & Co. 49/50, Alley No.8, Middle Bazar, Shimla	1. Deha 2. Chopal 3. Nerwa 4. Bharanoo
12.	M/S Pankaj Rattan & Co. Thakur Niwas, Near	1. Jhiknipul

	Aptech Lakkar Bazar, Shimla -171001.	2. Kupvi 3. Maraog
13.	M/S Jitender Manoj & Associates Akash Kunj Bhawan, opp. New Fruit Mandi, Kamlanagar, Sanjauli (Shimla-6)	1. Bhaba Nagar 2. Nichar 3. Katgaon
14.	M/S Thakur Y S & Co. Vimal Cottage Engine Ghar Sanjauli, Shimla-171006 (H.P.)	1. Main Branch, The Mall Shimla 2. Boileauganj 3. Totu 4. Jathia Devi 5. Ghanahatti
15.	M/S Umesh Dada & Co. C/O Sh. Achal Dev Sharma, 92/10, Devi Nagar Ponta Sahib, Distt. Sirmour (H.P.)	1. Sanjauli 2. Chhota Shimla 3. HP Sectt. 4. Kasumpti
16.	M/S Harish Davesh & Associates, 77/1, The Mall Shimla, Distt. Shimla-171001	1. Khalini 2. Bus Stand Shimla 3. Shoghi
17.	M/S Vikas Sood & Co. Chartered Accountants, 154 Cheog House, Summer Hill, Shimla-171005	1. Akpa 2. Moorang 3. Spillow 4. Giabong 5. Pooh 6. Leh
18.	M/S D.L.Duggal & Company, Block No.C-16, Flat No.-4, Vikas Nagar, Shimla (H.P.)	1. Khaltunala 2. Chamain 3. Ratnari
19.	M/S Yogesh Verma & Co. Sood Complex, Top Floor, Below BCS New Shimla (H.P.) 171009	1. Sataun 2. Kamrau 3. Shillai
20.	C.A. Vishal Sharma, M/S VDR & Associates, Chartered Accountants, Bhagwati Niwas, Chakkar Shimla-171005.	1. Kharapathar 2. Batargalu 3. Jubbal 4. Saraswati Nagar 5. Mandal
21.	M/S Sumit Aggarwal & Associates, Near Post Office, Kala Amb, Distt. Sirmour	1. Nahan 2. K.T. Nahan 3. D.C. Office Nahan 4. Trilokpur
22.	M/S Shiv K. Garg & Associates, 289/8, Bara Chowk, Nahan, Distt. Sirmour	1. Yashwantnagar 2. Rajgarh 3. Nohradhar 4. Habban
23.	M/S N.K. Bhandari, Parveen & Co. Chartered Accountants, Opposite UBI, Paonta Sahib, Distt. Sirmour.	1. Kheri 2. Lanacheta 3. Sarahan (Sirmour) 4. Narag
24.	M/S Rajeev Lakshmi Bansal & Co. CA C/O Srishti Biotech, 238/5 Opp. SBOP Bank, Village Shamsherpur, Paonta Sahib 173025, Distt. Sirmour H.P.	1. Jamta 2. Dadahu 3. Sangrah 4. Gatadhar
25.	M/S C. Vohra & Associates Chartered Accountants, Near Bank of Baroda, Kala Amb, Sirmour-173030	1. Nainidhar 2. Rohnat 3. Kafota
26.	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

27.	M/S Adiwise M.K. & Associates, CA Daisy Bank, Flat-B, Lower Jakhoo, Shimla-171001	1. Sajao Piplu 2. Longini 3. Dharampur
28.	M/S M.S. Patyal & Co. Opp. SBOP Near Gandhi Chowk Hamirpur.	1. Marhi 2. Sandhol 3. Rakoh
29.	M/S S.C. Dhar & Co. CA, Gurdwara Road, Dharamshala, Distt. Kangra	1. BSL Colony Sundernagar 2. Dhanotu 3. Ner Chowk
30.	M/S Naveen Upadhaya & Associates CA, Shop No.-3, 1 <sup>st</sup> Floor, Jassal Market, Opposite Bachat Bhawan, Una-174303	1. Harlog 2. Chandpur 3. Bhager
31.	M/S Shiv Lath & Associates, CA, Opp. District Courts, House No. 2, The Una Housing Cooperative Society, Basant Vihar, Near Rakkar Colony, Una.	1. Namhol 2. Jukhala 3. Beri
32.	M/S Thakur Pooja & Co. CA, Hamir Complex, Prem Gali, Ward No. 6, Hamirpur-174301	1. Berthin 2. Gugga Mohra 3. Shah Talai
33.	M/S Sandeep Subhash & Associates CA, 206, Satya Shopping Complex, Nadaun Chowk, Hamirpur H.P.	1. Barmana 2. Malokhar 3. Harnora
34.	M/S Hari N. Associates CA, Santokhgarh Road, Opp. Distt. Courts Una	1. Dadhol 2. Dangar 3. Bharari
35.	M/S R. Vohra & Associates CA, Shanit Building, Nangal Road, Opposite Distt. Courts Una	1. Kuthera 2. Bum 3. Hatwar
36.	M/S Godara and Co. CA, SCO-4, Palika Bazar, Nangal Road, Una-174303	1. Golthai 2. Kola-wala-Toba 3. Trifalghat
37.	M/S Dogra Naresh & Associates, CA, College Road Kangra, Tehsil and Distt. Kangra-176001	1. Dharwala 2. Surgani 3. Salooni
38.	M/S Amit Marwaha & Co., CA, Plot No. 32, Phase-2, Industrial Area, Sansarpur Terrace, Tehsil Kasba Kotla, Distt. Kangra H.P.-176501	1. Bilaspur 2. Kandraur 3. Lakhanpur 4. Ghumarwin 5. Kalari
39.	M/S Rajesh Mehra and Associates, CA, 171/4, IInd Floor, Guleria Building, School Bazar, Mandi, Distt. Mandi.	1. Rajgarh (Mandi) 2. Chakkar (Mandi) 3. Bhamla
40.	M/S Manu Sharma & Co. CA, Ground Floor, Manglani Garments, Scandal Point Palampur, Distt. Kangra H.P.-176061	1. Tissa 2. Bhanjraru 3. Rajnagar
41.	M/S Rakesh J. Arora & Co. CA, Dhauladhar Colony near Industrial Area, Nagrota Bagwan, Tehsil and Distt. Kangra H.P.-176047	1. Dehar 2. Chatrokhari 3. Sundernagar
42.	M/S Sunil Kumar & Co. C.A. C/O Ramesh Kumar, VPO Dari (Dharamshala) Near Dari Bye Pass, Tehsil Dharamshala, Distt. Kangra-176057	1. Sarkaghat 2. Tihra 3. Awah Devi
43.	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. Baldwara 2. Smaila 3. Nabahi Devi
44.	M/S Akram Naresh & Co. 30-A, Main Market, Bilaspur	1. Chandesh 2. Bhadwar 3. Pandoh
45.	M/S Rajesh, Ramesh & Associates Near Bachat	1. Mandi

	Bhawan, Ghumarwin, Tehsil Ghumarwin, Distt. Bilaspur	2. Padhar 3. Saulikhad 4. Kotli 5. Rewalsar
46.	M/S Rajender Kumar & Associates C/O Hari Ram Sharma, Opposite Civil Hospital NH 103 H.P. Ghumarwin- 174021 Distt. Bilaspur.	1. Swarghat 2. Naina Devi 3. Bassi
47.	M/S Pawan C. Sharma Vill. Nanawan, P.O. Nanawan, Tehsil Ghumarwin, District Bilaspur (H.P.)	1. Dhaulakuan 2. Majra 3. Badri Nagar
48.	M/S Garg Bansal & Associates Village Chhanjyar P.O. Dadhol Ghumarwin District Bilaspur, H.P.	1. Paonta Sahib 2. Salwala Puruwala 3. Kala Amb
49.	M/S Sood Ajay & Co. Shandil Niwas, Hospital road, Solan	1. Dalhousie 2. Nainikhad 3. Sahoo
50.	M/S Babbar & Co. Kasauli Road, Sector -2, Parwanoo, District Solan-173220 (H.P.)	1. Thunga 2. Janjehli 3. Baga Chanogi
51.	M/S Mahinder K. Sharma & Co. "Mansha" Sunny side Solan, Tehsil/Distt. Solan-173212	1. Sarol 2. Bathri 3. Banikhet
52.	M/S R.Ahuja & Associates SCO-3,2 <sup>nd</sup> Floor, Kasauli Road, Sector-2, Parwanoo, Distt. Solan-173229	1. Reckongpeo 2. Kalpa 3. Pangi (Kinnaur)
53.	M/S Gupta Anoop & Associates CA, Near Telephone Exchange Building, VPO Brotiwala, Tehsil Kasauli, Solan-174103	1. Churag 2. Karsog 3. Seribanglow
54.	M/S Karnail Singh & Co. Chartered Accountants Shop No.30, Ram Complex, Near SBI Bank, Ropar Road Nalagarh, District Solan, H.P.	1. Chhattri 2. Kunnu 3. Barot
55.	M/S. Rakesh R.S.Garg & Co. Flat No.6 Ruchika Apartments, Circular Road, Solan-173212.	1. Gohar 2. Chail Chowk 3. Bagshad
56.	M/S Sethi & Co.CA, 1 <sup>st</sup> Floor, Hotel Mayank, Mall Road Solan, H.P.	1. Chauntra 2. Lad Bhadol 3. Khaddar
57.	M/S. Anoop Joshi & Associates, CA, Naveen Kunj, Old Chari Road, Kotwali Bazar, Dharamshala.	1. Sihunta 2. Tundi 3. Chowari 4. Kakir
58.	M/S Dhawal Mohan, C.A. 3-Top View Apartments Khol Pukhar Dalhousie-176304 District Chamba, H.P.	1. Sundla 2. Killar 3. Chamba
59.	M/S Jagdish Grover & Associates Mohalla Charpat,Chamba-176310	1. Karian 2. Hatli 3. Dhulara
60.	M/S Rakesh C. Gupta & Co. C/o Shiva Agro Food Industries, Una Road, Gagret District Una-177201	1. Garola 2. Holi 3. Bharmour
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. Jogindernagar 2. Bus Stand Jogindernagar 3. Makreri
62.	M/S Inder Raj & Associates N.H.-21, Pirdi Mohal	1. Gehrwin

(Kullu) 175126	2. Jhandutta 3. Jejwin
63. M/S Aditya Karir & Associates Village Badah P.O. Mohal Tehsil & District Kullu-175126	1. Takoli 2. Nagwain 3. Bali Chowki

All the Auditors (Chartered Accountants) are directed to see that while conducting the audit for the year. 2019-20 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 30.06.2020 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 31-03-2020 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 30-06-2020.
- 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.
- viii) **Depending on the impact of corona virus and lockdown situation in the State of Himachal Pradesh, Banks may take adequate precautionary measures to ensure safety of concerned auditors and bank officials by implementing such procedures that may be required, at their own level.**

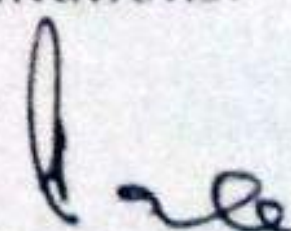
The following shall be the fee structure for the current year ( i.e. for the audit year.2019-20) on the basis of the criteria of quantum of advances in particular branch excluding institutional advances.

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 addition to above, GST as admissible under the relevant Rule shall also be borne by the respective Banks/Institutions.

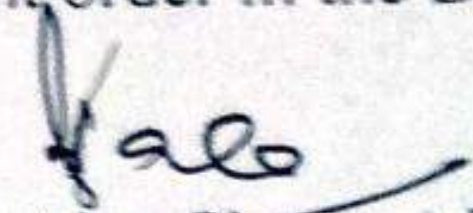
  
 ( Dr. Ajay Sharma) I.A.S.  
 Registrar Cooperative Societies  
 Himachal Pradesh Shimla-9.

Endst. No. As Above

Dated: Shimla-9. 6<sup>th</sup> May 2020.

Copy to:

1. The Managing Director, the H.P. State Cooperative bank Ltd the Mall Shimla w.r.t. his letter No. HPStcb/H.O./BRCTL/480/1359/2019-20 dated 22/01/2020 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