

**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 216 branches of the Kangra Central Cooperative Bank Ltd. Dharamsala for the year 2019-20 is allotted amongst the Chartered Accountants as under:-

| S. No. | Name & Address of the C.A./ Firms | Name of the Branches Alloted |
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| 1. | M/S Garg Sweena & Associates CA, 258/9, Opp.Naresh Furniture House, Bhojpur Bazar Sunder Nagar, District Mandi, H.P. 175002. | 1. Raipur Maidan 2. Bangana 3. Lathiana 4. Thana Kalan |
| 2. | M/S Ajay Wardhan and Co. CA, House No.57, Housing Board Colony, Bhiuli, Mandi, H.P. | 1. Bhutti Colony 2. Bhutti (Lag Valley) 3. Gandhi Nagar 4. Kullu 5. Raison |
| 3. | M/S Soni & Rustogi, CA. Soni & Rastogi CA, Loktus Villa Near Nav Rattan Shimla-171002. | 1. Katrain 2. Naggar 3. Manali 4. Larankelo 5. Sajla at Khakhnal |
| 4. | M/S Arvind Ajay & Associates CA, 1 st Floor, Near Gandhi Chowk, Opp. United India Insurance Co. Hamirpur. | 1. Jalari 2. Bara 3. Dhaneta 4. Galore |
| 5. | M/S Anil Karol & Co.CA First Floor 77 Lower Bazar Shimla-171001. | 1. Dari 2. Dharamshala 3. KB Dharamshala 4. Mc Leodganj |
| 6. | M/S Chambyal & Associates, Village Baliana, P.O. Lagbaliana, Tehsil Dehra, Distt. Kangra. H.P. 177107 | 1. Bhotia 2. Kuthera 3. Sujampur Tihra 4. Bir Bhagerha 5. Bhaletth |
| 7. | M/S Arun Giri & Associates, CA, Near Dev Pal Chowk, New Road, Hamirpur. | 1. Danoa 2. Nagrota Bagwan 3. Rajiana 4. Darang 5. Pathiar |
| 8. | M/S Doger & Co. CA 1 st Floor Opp. Panchayat Bhawan, Main Gate, Bus Stand Shimla-1. | 1. Nadaun 2. Hamirpur 3. Lower Bazar Hamirpur 4. Dosarka 5. Nalti 6. Anoo |
| 9. | M/S Kango Sanjeev & Associates CA, Opp. Head Post Office Bhotia Chowk, Hamirpur | 1. Bharwain 2. Chintpurni 3. Panjawar 4. Dhushara |
| 10. | M/S S. Gupta Tandon & Co. C/o Target Components & Equipments Vill Akanwali Morepan Road Behind Kapkon Industries Baddi | 1. Bir 2. Chougan Bir 3. Deol 4. Sansal |

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| | Distt. Solan 173205 | |
| 11. | M/S Abhay Aggarwal & Associates CA, 3-4, Sai Enclave, Main Bazar Rampur Bushar, District Shimla, H.P. 172001. | 1. Takoli 2. Delahan 3. Behdala |
| 12. | M/S Dhawan & Co. CA, Sharma Complex, Near Mahila Police Thana, BCS Chowk, Shimla-171009. | 1. Manpul 2. Kangoo 3. Salouni 4. Bani 5. Barsar |
| 13. | M/S Ravi Sood & Co. CA Devi Saran Building .82 Ganj Road Shimla-171001. | 1. Masrer 2. Gaggal 3. Salol 4. Rajol 5. Rulhed |
| 14. | M/S Sandeep Kumar Sharma & Co. CA, 19/7, Shanti Bhawan, Old Bus Stand, Gandhi Chowk Hamirpur. | 1. Kotla 2. Bhadwar 3. Chaugan Nurpur 4. Nurpur |
| 15. | M/S Sanjay Kumar Kaushal & Co. CA, Hamirpur Road, Near Bus Stand, Nadaun, Hamirpur. | 1. Gahlia 2. Purana Kangra 3. Kangra 4. Zamanabad 5. Bagli |
| 16. | M/S Sharma Rajiv & Associates CA, 19/07 Shanti Bhawan, Old Bus Stand Gandhi Chowk, Hamirpur, H.P. | 1. Alampur 2. Bheri 3. Jaisinghpur 4. Harsi 5. Lambagaon |
| 17. | M/S Pallav Chhabra & Associates, c/o Lakshmi Automobiles, Village Manpul, P.O. Bharmoti, Tehsil Nadaun, Hamirpur | 1. Chadiar 2. Rakkar Bheri 3. Panchrukhi |
| 18. | M/S Guglani's & Associates, CA, Shop No.8, Dane Road, Opp. Telephone Exchange, Near Judicial Complex, Dharamshala, Distt. Kangra H.P. 176215. | 1. Paprola 2. Padhiarkar 3. Baijnath 4. Mahakkal |
| 19. | M/S Ashish Kaundal & Associates, CA, Near Himraj Furniture, 1 st Floor Walia Building, Dharamsala Road, Ujjain Kangra-176001. | 1. Ganoh 2. Raja-Ka-Talab 3. Bharmar 4. Labh |
| 20. | M/S Wardhan Duggal & Associates C.A. 54, Housing Board Colony, Kangra H.P. 176001. | 1. Pahra 2. Bhawarna 3. Daroh 4. Sulah 5. Garh Jamula |
| 21. | M/S Bhanot Sapan & Associates, CA, Near Khadi Gram Udyog Bhawan, Nagrota Bagwan, District Kangra, H.P. | 1. Jawali 2. Chalwara 3. Harsar |
| 22. | M/S Dhananjay Kumar Sharma, CA, Near Narda Sharda Mandir, Nagrota Bagwan, District Kangra, H.P. | 1. Sadwan 2. Jassur 3. Baranda 4. Gangath |
| 23. | M/S Sandeep Kakkar & Co. CA, Behind Toy Centre, Near Income Tax Office, Palampur, District Kangra, H.P. | 1. Amb 2. Gagret 3. Baruhi |

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| | | 4. Nehrian |
| 24. | M/S R.P. & Company, CA, Adhunik Readymade Building, Makin Chowk, Kotwali Bazar, Dharamsala-176215. | 1. Khundian 2. Majheen 3. Paisa Road 4. Muhal 5. Ranital |
| 25. | M/S Anshuman Sharma & Associates, CA, C/O Santoshi Automobiles, VPO Bhawarn, Tehsil Palampur (Kangra) 176083 | 1. Una 2. Govt. College Una 3. Regional Hospital Una |
| 26. | M/S Sethi Sethi & Associates, VPO Sidhbari, Tehsil, Distt. Kangra, H.P.176102 | 1. Upper Lambagaon 2. Thural 3. Duhak |
| 27. | M/S Vijay Kumar Sharma & Associates, CA, Shree Chanunda Accounting & Taxation Services (Near Shree Hanuman Mandir) Nagrota Bagwan, Distt. Kangra, H.P. 176047 | 1. Haroli 2. Bathu 3. Tahliwal |
| 28. | M/S Ashish Ramesh & Co. Main Bazar Baijnath, Kangra-176125 | 1. Dheera 2. Thakurdwara 3. Rajpura 4. Jalag |
| 29. | M/S A. Sood & Co. C/O Sai Traders, 1 st Floor Bhawarna Road, Thakurdwara, Palampur, Kangra-176102 | 1. Kotlu 2. Gander 3. Wahe-Da-Patt 4. Dagoh |
| 30. | M/S Anand Pathania, Near Sharma Stationery, Shop No.5, Barrier Chowk, Indora, Distt. Kangra-176401 | 1. Rait 2. Charri 3. Shahpur 4. Draman 5. Lapiana |
| 31. | M/S Singal Kalia & Co. 236/10, Tarna Hills, Mandi-175001 | 1. Basal 2. Jhalera 3. Bhadsali |
| 32. | M/S Sukhbir Singh & Associates, Ratti Road, Ner Chowk, Distt. Mandi -175008 | 1. Thakurdwara 2. Badukhar 3. Sathana 4. Dhameta |
| 33. | M/S H.S. Thakur & Associates. 269/13, Sauli Khad, Mandi, Distt. Mandi-175001 | 1. Kandrori 2. Indora 3. Dhangu Pir 4. Damtal |
| 34. | M/S Sanjeev B. Singh & Co. Near NAC Office, Joginder Nagar, Distt. Mandi-175015 | 1. Nehran Pukkar 2. Rakkar 3. Pragpur 4. Shantla 5. Adhwani Balardu |
| 35. | M/S Dhillon & Associates, C.A. Opp. Hotel Krishna above ICICI Bank, Sai Road Baddi District Solan-173205. | 1. Dullehar 2. Santokhgarh 3. Ajouli 4. Pubowal 5. Mehatpur |
| 36. | M/S K.G. Sharma & Co, Village Rori Kori, P.O. Chanour, Tehsil Dada Siba, Distt. Kangra-177113 | 1. Sansarpur Terrace 2. Kasba Kotla 3. Jourbar 4. Dadasiba 5. Chanour |

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| 37. | M/S Ravinder K. Sharma & Co. NH-21 A, Neelam Hotel Complex, Baddi, Distt. Solan-173205 | 1. Palampur-II(S.Area) 2. Palampur (M.Bazar) 3. Nagri |
| 38. | M/S Surender Kapoor & Co. Kapoor Niwas, V&PO Malahat, Nangal Road, Una | 1. Larji 2. Sainj 3. Banjar 4. Bhutar 5. Parla Bhuntar |
| 39. | M/S Nagpal Aman & Associates CA, 65-Industrial Area, Tahliwal, District Una. | 1. Daulatpur Chowk 2. Shastri Market Daulatpur Chowk 3. Gondpur Banera 4. Mubarikpur |
| 40. | M/S Raman Manoj & Co. Opp. Amit Hotel, Katoch Complex, Bhuntar Distt. Kullu, 175126 | 1. Tauni Devi 2. Samirpur 3. Bhareri 4. Panjot 5. Bhoranj |
| 41. | M/S Tiwari Dogra and Associates, CA Jagat Gyan Apartment, Top Floor, Bye Pass Chowk, Khalini, Shimla-171002 | 1. Bijhari 2. Chakmoh 3. Hareta 4. Rangas |
| 42. | M/S Rajesh Saxena & Co. Jai Devi Cottage, Near Junior Auckland School, Lakkar Bazar, Shimla-171001 | 1. Sissu 2. Kelong 3. Shansha 4. Udaipur 5. Kaza 6. Tabo |
| 43. | M/S Anurag Sharma & Co. 20, Lakkar Bazar Shimla-1 | 1. Patta 2. Baloh 3. Jahoo 4. Tikkar Khatrain |
| 44. | M/S Ashish Mahajan & Associates Adjoining Tarna Stairs, Opp. Indira Market Mandi | 1. Bajoura 2. Jari 3. Gushaini 4. Garasa |
| 45. | M/S Manoj Jai Prakash & Associates, SCF-IC, Sector-1, Parwanoo, Solan-173220 | 1. Pucca Bharo 2. Kale Amb 3. Didwin Tikkar 4. Lambloo |
| 46. | M/S Ashok Jindal & Associates, Parwanoo, Royal Chambers, Kasauli Road, Parwanoo, Distt. Solan-173220. | 1. Anni 2. Nirman 3. Dalash 4. Brow |
| 47. | M/S S.D.V.S. & Co. C.A. Sehgal Services 1 st Floor, Chauhan Complex Parwanoo 1732200 Distt. Solan, H.P. | 1. Jaban 2. Bail 3. Durah |
| 48. | M/S Manocha & Associates CA Ward No.1 Chuhuwal Friends Colony Near Shitla Mata Mandir Nalagarh District Solan, H.P. | 1. Lohara at Fatehpur 2. Rehan 3. Makroli 4. Dah Kulara |
| 49. | M/S Manish K. Gupta & Associates 239 Amar Promoters Building, the Mall Solan 173212 | 1. Lador 2. Uhal 3. Ukhali 4. Chouri 5. Patlandar |
| 50. | M/S SARC & Associates, B.O. Plot No. 6, Opp. Bipashaa Sadan Building Mandi- 175001 | 1. Bankhandi 2. Haripur 3. Nagrota Surian |

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| | | 4. Dehra 5. Jawalamukhi |
| 51. | M/S Anil K Sandal & Co. CA, Aman Niwas, Near Senior Secondary School, V&PO Kuriala, Distt. Una, H.P. 174303 | 1. Sri Chamunda 2. Tang Narwana 3. Yol Camp |

All the Chartered Accountants are directed to see that while conducting the audit for the year 2019-20 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 30-06-2020 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 31-03-2020 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 30-06-2020.
5. 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.
7. **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.**

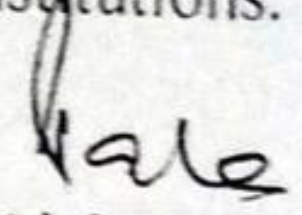
The following shall be the fee structure for the current year (i.e. for the audit year 2019-20) on the basis of the criteria of quantum of advances in particular branch excluding institutional advances.

| 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 | |

Structure for Audit of the H.Q.

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

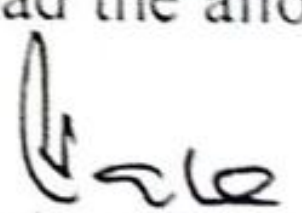

(Dr. Ajay Sharma) I.A.S.
Registrar Cooperative Societies
Himachal Pradesh Shimla-9.

dated Shimla -9 6th May, 2020.

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 18186 dated 04th December 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.