

**Directorate of Cooperation  
Himachal Pradesh**

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

Dated Shimla-9, the 25 April, 2016.

**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 194 branches of the H.P. State Cooperative Bank Ltd. Shimla for the year 2015-16 is allotted amongst the Chartered Accountants/Firms as under:-

S. No.	Name & Address of the C.A./ Firms	Name of the Branches Allotted
1.	M/S Lamba Vij & Co. CA Woodland House New Land Estate Circular Road Shimla.	1. Dhalli 2. Shimla Main Branch 3. Sanjauli 4. Chhota Shimla
2.	M/S Yogesh Verma & Co. CA, Sood Complex, Top Floor, Below BCS New Shimla-171009.	1. H.P.Sectt. 2. Suni. 3. Kasumpti 4. Khalini
3.	M/S Mahajan Parshad & Co. Green House, Vikas Nagar Shimla-9.	1. Bus Stand Shimla 2. Boileauganj 3. Totu 4. Shoghi
4.	M/S R.K. Kaushal & Co. CA, 7-Top Floor, Aroma Hotel Below High Court, Shimla-1.	1. Ghanahiti 2. Koti 3. Fagu 4. Theog
5.	M/S A. Singhi & Associates CA, C/o Rai Chand & Bros. 19/1 Ganj Road Shimla-1.	1. Narkanda 2. Kumarsain 3. Shiwan 4. Prem Nagar
6.	M/S Rajindra Ravi & Harish CA 77/1 The Mall Shimla-1	1. Shillaroo 2. Thanedhar 3. Khaneti Sadoch 4. Dalan
7.	M/S Samkria & Co. CA, Platinum Mall Sugandha Apartments, Saproon, Solan, H.P.173211.	1. Kholighat 2. Nankhari 3. Kharahan
8.	M/S R.Ahuja & Associates CA, SCO-3, 2 <sup>nd</sup> Floor, Kasauli Road, Sector-2, Parwanoo, District Solan-173229.	1. Nogli 2. Taklech 3. Rampur 4. Jhakhri
9.	M/S Mukesh K Sharma & Associates. C.A, 118,B No.10 SDACComplex, Kasumpti, Shimla-9.	1. Kotkhai 2. Kiari 3. Deorikhaneti 4. Pragati Nagar
10.	M/S Jitendra Manoj & Associates CA Akash Kunj Bhawan Opposite New Fruit Mandi Kamla Nagar Sanjauli Shimla 171006.	1. Khaltunala 2. Chamain 3. Ratnari
11.	M/S Babbar & Co.CA, Kasuli Road, Sector-2, Parwanoo, District Solan, H.P.	1. Kupvi 2. Maroag 3. Deha

		4. Chopal
12.	M/S Tiwari Dogra & Associates, CA Jagat Gyan Apartment Top Floor, Bye pass chowk Khalini Shimla.	1. Nerwa 2. Bharanoo 3. Jhiknipul
13.	M/S Mahinder K. Sharma & Co. CA Mansha, Sunny side Solan Tehsil & District Solan- 173212	1. Kharapathar 2. Batargalu 3. Jubbal 4. Sarswatinagar
14.	M/S Vipul Sood & Co. CA, Saraswati Bhawan, North Oak, Sanjauli Shimla.	1. Sharountha 2. Tikkar 3. Deoli
15.	M/S Soni Gulati & CO. C.A. Roshan Leela, Khasra No.174/2, Near Govt. School Mehli, P.O. Kasumpti District Shimla.	1. Dodra Kawar 2. Chirgaon 3. Jangla 4. Bachhunch
16.	M/S Anil K. Sood & CO.C.A. U/F -56, Lowar Bazar Shimla	1. Swarghat 2. Sh. Naina Devi Ji 3. Bassi 4. Golthai
17.	M/S Anurag Sharma & Co. CA 20 Lakkar Bazar Shimla-1	1. Namhol 2. Jukhala 3. Beri 4. Barmana
18.	M/S Ravinder Gumra & Associates CA, N.H. 21 Sainik Chowk, Near Fruit Growers Association Bhuntar, District Kullu, H.P.	1. Bilaspur 2. Lakhampur 3. Kandraur 4. Ghumarwin
19.	M/S Anil K Sandal & Co. CA 6A, Industrial Area Kala-Amb District Sirmour, H.P.173030.	1. Kalari 2. Dadhol 3. Dangar 4. Bharari
20.	M/S Sri Prakash & Co. CA Near Laj Dharan Kanta, SCO-9, 1st Floor, Gupta Complex Sai Road, Baddi Tehsil Baddi District Solan, H.P. 173205	1. Trifalghat 2. Kuthera
21.	M/S Khurana Vivek & Co. CA, SCO-8, First Floor Gupta Complex Sai Road Baddi District Solan 173205	1. Bum 2. Hatwar
22.	M/S Akram Naresh & Co. CA, 30-A, Main Market, Bilaspur, H.P.	1. Gehrwin 2. Jhandutta 3. Jejwin 4. Berthin
23.	M/S K. Sandhu & Co. CA 49/50 Alley No. 8 Middle Bazar Shimla.	1. Dehar 2. Chatrokhri 3. Sunder Nagar 4. BSL Colony S/ nagar
24.	M/S Pakaj Rattan & Co. CA Thakur Niwas Near Apteck Lakkar Bazar Shimla.	1. Dhanotu 2. Nerchowk 3. Rajgarh (Mandi)
25.	M/S Inder Raj & Associates CA, N.H.-21, Pirdi Mohal Kullu-175126	1. Bhambla 2. Baldwara 3. Samaila 4. Sarkaghat
26.	M/S Shiv K. Garg & Associates CA, 289/3, Bara Chowk, Nahan, District Sirmour, H.P.	1. Tihra 2. Awah Devi 3. Sajaopiplu

		4. Longini
27.	M/S Rakesh C. Gupta & Co. CA, C/o Motta Brothers Near Hotel Kuber Bharwain Road Gagret District Una-177201.	1. Dharampur 2. Marhi 3. Sandhole
28.	M/S D.L. Duggal & Co. CA Block No.16-C Flat No.4 Vikas Nagar Shimla-9.	1. Mandi 2. Saulikhad 3. Koti 4. Rewalsar
29.	M/S Surender Kapoor & Co. CA, Kapoor Niwas, Village & P.O.Malahat, Nangal Road, Una-174303.	1. Pandoh 2. Takoli 3. Nagwain 4. Balichowki
30.	M/S K.N. Chandra & Co. CA, 169, Block No.6, SDA Complex, Kasumpti Shimla-9.	1. Gohar 2. Chailchowk 3. Bagsaid 4. Thunag
31.	M/S Ashish Mahajan & Associates CA, Adjoining Tarna Stairs, Opp. Indira Market Mandi.	1. Churag 2. Karsog 3. Seribanglow 4. Chhatri
32.	M/S Pawan C. Sharma CA, Village & P.O Nanawan Tehsil Ghumarwin, District Bilaspur, H.P.	1. Kunnu 2. Barot 3. Joginder Nagar 4. B/Stand J/Nagar
33.	CA Vishal Sharma, M/S VDR & Associates Village Niwas Chakkar, Shimla-171005	1. Makreeri 2. Chauntra 3. Ladbarhol
34.	M/S C. Vohra & Associates, CA House No.2 Ward No.9 Kumar Gali Nahan District Sirmour, H.P. 173001.	1. Holi 2. Bharmour 3. Garola
35.	M/S Jagdish Grower & Associates CA Mohalla Charpat Chamba 176310.	1. Surgani 2. Salooni 3. Tissa
36.	M/S Rajesh Ramesh & Associates CA Ghumarwin Near Bachat Bhawan Ghumarwin, Distt. Bilaspur.	1. Chamba 2. Bathri 3. Banikhet
37.	M/S H.S. Thakur & Associate CA 269/13 Soli Khud. Mandi.	1. Hatli 2. Dhulara 3. Sihunta 4. Tundi
38.	M/S Rajesh Saxena & Co. CA, Jai Devi Cottages, Near Junior Auckland School, Lakkar Bazar, Shimla-171001.	1. Bhaba Nagar 2. Nichar 3. Katgaon
39.	M/S SARC & Associates CA, B.O. Plot No.6, Opp. Vipashaa Sadan Buili Mandi- H.P.	1. Tapri 2. Sangla 3. Powari 4. Recong Peo
40.	M/S Rajesh Paras & Associates CA 4 Raj Deep Apartments Strawberry Chotta Shimla.	1. Kalpa 2. Pangi 3. Akpa 4. Moorang
41.	M/S Singal Kalia & Co. CA 236/10 Tarna Mandi-175001	1. Spillow 2. Giabong 3. Pooh
42.	M/S Sood Ajay & Co. CA, Shandil Niwas Hospital Road, Solan.	1. Yashwant Nagar 2. Rajgarh 3. Nohradhar 4. Habban

43.	M/S Ashok Jindal & Associates CA, Royal Chambers Kasauli Road Parwanoo District Solan-173220	1. Kheri 2. Lanacheta
44.	M/S Ruchi Chaudhary & Co. CA Near Laj Dharam Kanta SCO-5, 1st Floor Gupta Complex Sai Road Baddi District Solan-173205	1. Sarahan (Sirmour) 2. Narag
45.	M/S Umesh Dada & Co. CA C/O Achal Dev Sharma, 92/10, Devi Nagar Ponta Sahib, District Sirmour, H.P.	1. Jamta 2. Dadahu 3. Sangrah 4. Gatadhar
46.	M/S Sumit Aggarwal & Associates CA, Near Post Office kala-Amb, District Sirmour, H.P.	1. Nahan 2. K.T. Nahan 3. D.C. Office Nahan 4. Kala Amb
47.	M/S Sukhbir Singh & Associates CA, Ratti Road, Ner Chowk District Mandi.	1. Poanta Sahib 2. Dhaula Kuan 3. Majra 4. Badri Nagar
48.	M/S Manoj Jai Parkash & Associates, CA SCF-IC Sector 1, Parwanoo Solan, H.P.-173220.	1. Sataun 2. Kamrau
49.	M/S S. Gupta Tandon & Co. CA C/o Target Components & Equipments Vill Akanwali Morepan Road Behind Kapkon Industries Baddi 173205	1. Shillai 2. Nainidhar
50.	M/S Sethi & Co. CA, 1st Floor Hotel Mayank, Mall Road Solan, H.P.	1. Rohnat 2. Delhi
51.	M/S Dhillon & Associates CA, Opp. Hotel Krishna Above ICICI Bank, Sai Road Baddi District Solan-173205.	1. Trilokpur 2. Salwala Puruwala
52.	M/S Adiwise M.K. & Associates, C.A. Daisy Bank Flat-B, Lower Jakhoo, Shimla- 171001	1. Jeori 2. Sarahan Bushahar
53.	M/S Gupta Anoop & Associates CA Near Telephone Exchange Building VPO Brotiwala Tehsil Kasauli Distt. Solan-174103	1. Rohru 2. Mandal
54.	M/S P. Soni & Associates, CA Shop No.15VYAS Market Complex Opp. Bus Stand Bilaspur H.P.174001	1. Malokhar 2. Harnora
55.	M/S Ansuman Sharma & Associates, CA C/o Santoshi Automobiles VPO Bhawarna, Tehsil Palampur (Kangra) H.P. 176083	1. Guhamohra 2. Shahtlati
56.	M/S Vikas Sanasar & Associates, CA. VPO Gugga Saloh, Tehsil Palampur Distt. Kangra H.P. 176102	1. Chandesh 2. Bhadawar
57.	M/S Pallav Chhabra & Associates CA C/O Lakshmi Automobile Village Manpul, P.O. Bharmoti Tehsil Nadaun District Hamirpur-177033.	1. Janjheli 2. Bagachanogi
58.	M/S Ashish Ramesh & Co. CA Main Bazar Baijnath District Kangra H.P. 176125	1. Chowari 2. Kakira
59.	M/S Aditya Karir & Associates CA Village Badah P.O. Mohal Tehsil & District Kullu-175126	1. Bhanjaru 2. Raj Nagar
60.	M/S Raman Manoj & Co. CA Opp. Amit Hotel, Katoch Complex Bhuntar Distt. Kullu H.P. 175126	1. Dalhousi 2. Nainikhad

All the Auditors (Chartered Accountants) are directed to see that while conducting the audit for the year, 2015-16 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 30.06.2016 and shall submit their complete audit report on (LFAR) in duplicate supported by lists and detailed commented auditors report.

- ii) The balances of balance sheet as on 31-03-2016 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 31-08-2016.
- .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.

The following shall be the fee structure for the current year ( i.e. for the audit year,2015-16) 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. 14,000/-+ Service tax	
2.	Above Rs 3 Crores to Rs. 10 Crores	Rs. 19,600/-+ Service tax	
3.	Above Rs 10 Crores to Rs. 30 Crores	Rs. 24,500/-+ Service tax	
4.	Above Rs 30 Crores	Rs. 28,000/-+ Service tax	

**Fee structure for Audit of the H.Q.**

13.	The H.P.State Coopeative Bank Ltd.	210000.00
14.	The Kangra Central Cooperative Bank Ltd.	210000.00
15.	The Jogindra Central Coopeative Bank Ltd.	105000.00
16.	The Agriculture & Rural Development Bank Ltd.	105000.00

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.

Endst. No. As Above

Dated: Shimla-9, 25 April, 2016.

Copy to:

- The Managing Director, the H.P. State Cooperative bank Ltd the Mall Shimla w.r.t. his letter No.HO/BRCTL/480/21810/2015-16 dated 31-03-2016 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.
- All the Chartered Accountants through the Managing Director the H.P. State Cooperative Bank Ltd. The Mall Shimla for information and immediate compliance

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