

**Terms and Conditions for empanelment of Chartered Accountants for
Audit of Co-operative Societies**

1. The Chartered Accountant should have been registered with the Institute of Chartered Accountants of India. Photocopy duly attested of such a registration should be enclosed with the applications for empanelment.
2. Certificate of practice issued by the Institute of Chartered Accountants of India alongwith membership No. and attested photocopy of the certificate to be enclosed with the application.
3. The audit of Chartered Accountant will be fixed by the Registrar Co-operative Societies, H.P. from time to time in such a manner as he may deem fit and will be paid to the Chartered Accountant by the society.
4. The Chartered Accountant shall be entitled for audit fee on the completion of an audit, provided the same has been conducted in accordance with the provisions of H.P. Co-operative Societies Act, 1968 (Act No.3 of 1969) and Rules framed thereunder and the directions of guidelines, if any, issued by the Registrar Co-operative Societies in this behalf.
5. The Chartered Accountant shall conduct audit at the headquarter of the society and no T.A/DA shall be paid to him in this behalf.
6. The Chartered Accountant shall only be engaged out of the panel duly approved by the Registrar Co-operative Societies, H.P from time to time and no Chartered Accountant shall be engaged to conduct the audit of same co-operative society continuously for more than two co-operative years.
7. A Chartered Accountant shall exercise such powers and perform such duties as are specified in H.P. Co-operative Societies Act,1968 and the Rules framed thereunder in relation to an auditor.
8. If a Chartered Accountant willfully or without any reasonable cause –
 - (1) fails to comply with any provision of the Act or the Rules applicable to an auditor/Chartered Accountant or –
 - (2) disobeys any directions or guidelines issued by the Registrar Co-operative Societies –
 - (3) conceals any material fact or gives false statement or certificate –
 - (4) omit any material fact from the record –
 - (5) misappropriates any money or property of the society –
 - (6) is found responsible for any misconduct, indiscipline causing any harm to the smooth functioning of the society –

- (7) indulge in mal-practices or is found guilty of corrupt practices –
he shall be debarred from conducting the audit of co-operative. Institutions forth with and his candidature on approved panel of Chartered Accountant shall be cancelled. He shall be liable to be prosecuted as per the provisions of law.
- (9) No person shall be empanelled as Chartered Accountant unless he possesses working experience of at least three years.
- (10) The Chartered Accountant should be an ordinary resident of Himachal Pradesh and having his registered office in Himachal Pradesh and should have the required infrastructure i.e. trained staff, office etc. for undertaking the job.
- (11) The Chartered Accountant or his firm should not be individually or severely disqualified under section 226 of the companies Act, 1956 to accept appointment as Chartered Accountant/Auditors.
- (12) There should not be any adverse remarks/disciplinary proceedings pending initiated against the Chartered Accountant or his firm or any partner of his firm by institute of Chartered Accountants of India.
- (13) The Chartered Accountant of his firm should not have been declared as a willful defaulter by any Bank/Financial institution.
- (14) A Chartered Accountant, who is also part of a firm, would be eligible for appointment as Auditor either in his individual capacity or as part of the firm but not in both capacities. Thus, either he or the firm would qualify for appointment as Chartered Accountant/Auditor.

Sd/-

Registrar Co-operative Societies
Himachal Pradesh

Approved panel of Chartered Accountants for the Audit of Cooperative Institutions in Himachal Pradesh for the financial year 2015-16.

Sr. No.	Name of firm/Chartered Accountants	H.Q.	Correspondence Address
DISTRICT SHIMLA			
1.	1. M/S I.P. Tuli & Associates	Shimla	62, The Mall Shimla-171001
2.	2. M/S Soni & Rustogi	Shimla	Nitya Niketan Building Chhotta Shimla-2
3.	3. M/S Doger & Co.	Shimla	1 st Floor Opp.Panchayat Bhawan, Main Gate, Bus Stand Shimla-1
4.	4. M/S Vipul Sood & Co.	Shimla	Saraswati Bhawan, North oak, Sanjauli (Shimla)
5.	5. M/S Soni Gulati & Co.	Shimla	Roshan Leela, Khasra No.174/2, Near Govt. School Mehli, P.O. Kasumpti, Distt. Shimla.
6.	6. M/S R.K. Kaushal & Co.	Shimla	7-Top Floor, Aroma Hotel Below High Court, Shimla-1
7.	7. M/S Anil Kumar Sood & Co.	Shimla	U/F 56, Lower Bazar Shimla
8.	8. M/S Dhawan & Co.	Shimla	Basement Cozy Home, Near Chalet Day School, The Mall Shimla-1
9.	9. M/S Rajeev Sood & Co.	Shimla	71, Middle Bazar, Shimla-1
10.	10. M/S Anurag Sharma & Co.	Shimla	20, Lakkar Bazar Shimla-1
11.	11. M/S Ravi Sood & Co.	Shimla	Devi Saran Building, 82-Ganj Road, Shimla
12.	12. M/S Lamba Vij & Co.	Shimla	Woodland House New land Estate, Circular Road Shimla-1
13.	13. M/S Mukesh K Sharma & Associates	Shimla	118, B No.10, SDA Complex, Kasumpti, Shimla-9
14.	14. M/S K.N. Chandra & Co.	Shimla	169, Block No.6, SDA Complex, Kasumpti Shimla-9
15.	15. M/S A. Singhi & Associates	Shimla	C/O Rai Chand & Bros., 19/1 Ganj Road Shimla-1
16.	16. M/S Mahajan Parshad & Co.	Shimla	Green House, Vikas Nagar Shimla-9
17.	17. M/S K. Sandhu & Co.	Shimla	49/50, Alley No.8, Middle Bazar, Shimla
18.	18. M/S Pankaj Rattan & Co.	Shimla	Thakur Niwas, Near Aptech Lakkar Bazar, Shimla -171001.
19.	19. M/S Jitender Manoj & Associates	Shimla	Akash Kunj Bhawan, opp. New Fruit Mandi, Kamlanagar, Sanjauli (Shimla-6)
20.	20. M/S Anil Karol & Co.	Shimla	1 st Floor, 77 Lower Bazar, Shimla-1
21.	21. M/S Rajendra Ravi & Harish	Shimla	77/1, The Mall Shimla-1
22.	22. M/S Rajesh Paras & Associates	Shimla	4-Raj Deep Apartments, Strawberry Chotta Shimla.
23.	23. M/S D.L. Duggal & Company	Shimla	Block No.C-16, Flat No.-4, Vikas Nagar, Shimla (H.P.)
24.	24. M/S Vikas Sood & Co. Chartered Accountants	Summer-Hill Shimla	154, Cheoge House, Summer Hill Shimla-171005.
25.	25. M/S Abhay Aggarwal & Associates	Rampur	3-4, Sai Enclave, Main Bazar Rampur Bushahr, Distt. Shimla-172001
26.	26. M/S Yogesh Verma & Co.	Shimla	Sood Complex, Top Floor, Below BCS New Shimla (H.P.) 171009
27.	27. M/S Rajesh Saxena & Co.	Shimla	Jai Devi Cottage, Near Junior Auckland School,

				Lakkar Bazar, Shimla-171001
28.	28	C.A.Vishal Sharma, M/S VDR & Associates, Chartered Accountants	Shimla	Bhagwati Niwas, Chakkar Shimla-171005.
29.	29.	M/S Tiwari Dogra and Associates, CA	Shimla	Jagat Gyan Apartment, Top Floor, Bye Pass Chowk, Khalini, Shimla-171002
30.	30.	M/S Adiwise M.K. & Associates, CA	Shimla	Daisy Bank, Flat-B, Lower Jakhoo, Shimla-171001
DISTRICT HAMIRPUR				
31.	1	M/S Sandeep Kumar Sharma & Co.	Hamirpur	19/7, Shanti Bhawan, Old Bus Stand, Gandhi Chowk Hamirpur.
32.	2	M/S Sanjay Kumar Kaushal & Co.	Nadaun	Hamirpur Road, Near Bus Stand, Nadaun, Hamirpur
33.	3	M/S Arun Giri & Associates	Hamirpur	Near Dev pal Chowk, New Road, Hamirpur
34.	4	M/S Kango Sanjeev & Associates	Hamirpur	Opp. Head Post Office, Bhota Chowk, Hamirpur -177001
35.	5	M/S M.S.Patyal & Co.	Hamirpur	Opp. S.B.O.P., Near Gandhi Chowk, Hamirpur
36.	6	M/S Arvind Ajay & Associates	Hamirpur	1 st Floor, Near Gandhi Chowk, Opp. United India Insurance Co., Hamirpur
37.	7	M/S V.M. Arora & Co.	Hamirpur	House No.36, Housing Board colony, Ward No.8, Naya Nagar, Nality Road Hamirpur -177001
38.	8	M/S Thakur Pooja & Co.	Hamirpur	Hamir Complex, Prem Gali, Ward No.6, Hamirpur-174301
39.	9	M/S Sharma Rajiv & Associates	Hamirpur	19/07 Shanti Bhawan, Old bus stand Gandhi chowk Hamirpur (H.P.)
40.	10	M/S Sandeep Subhash & Associates	Hamirpur	206, Satya Shopping Complex, Nadaun Chowk, Hamirpur (H.P.) -177001.
41.	11	M/S Pallav Chhabra & Associates	Hamirpur	C/o Lakshmi Automobile Village Manpul, P.O. Bharmoti Tehsil Nadaun, Hamirpur-177033
DISTRICT KANGRA				
42.	1	M/S Guglani's & Associates	Dharamsala	Shop No.8, Dane Road, Opp. Telephone Exchange, Near Judicial Complex, Dharamshala, Distt. Kangra 176215
43.	2	M/S S.C.Dhar & Co.	Dharamsala	Gurdwara Road, Dharamsala, District Kangra
44.	3	M/S Anoop Joshi & Associates	Dharamsala	Naveen Kunj, Old Chari Road, Kotwali Bazar, Dharamsala
45.	4	M/S Ashish Kaundal & Associates	Dharamsala	Near Himjaj Furniture, 1 st Floor, Walia Building, Dharamsala Road, Ujjain, Kangra-176001
46.	5	M/S Wardhan Duggal & Associates	Kangra	54 B, Housing Board Colony, Kangra
47.	6	M/S Bhanot Sapan & Associates	Nagrota Bagwan	Near Khadi Gram Udyog Bhawan, Nagrota Bagwan, District Kangra
48.	7	M/S Dhananjay Kumar Sharma	Nagrota Bagwan	Near Narda Sharda Mandir, Nagrota Bagwan, District Kangra
49.	8	M/S VAK & Associates	Nurpur	Vill./P.O Jassur, Tehsil Nurpur, District Kangra
50.	9	M/S Sandeep Kakkar & Co.	Palampur	Behind Toy Centre, Near Income Tax office, Palampur, District Kangra.

51	10	M/S Dogra Naresh & Associates	Kangra	College Road, Kangra, Tehsil & Distt. Kangra-176001
52	11	M/S R.P. & Company	Dharamsala	Adhunik Readymade building, Main Chowk, Kotwali Bazzar, Dharamsala -176215.
53	12	M/S Rakesh J. Arora & Co.	Dharamsala	Dhauladhar colony, near Industrial area, Nagrota Bagwan, Tehsil/Distt. Kangra-176047
54	13	M/S Manu Sharma & Co.	Palampur	Ground floor, Manglani Garments, Scandal Point Palampur, Distt. Kangra-176061
55	14	M/S Amit Marwaha & Co.	Kangra	Plot No.-32, Phase -2, Industrial Area, Sansarpur Terrace, Tehsil Quasba Kotla, Distt. Kangra (H.P.)-176501
56	15	C.A. Puneet Kumar	Kangra	Partner of M/S Paras & Co. Opposite Post Office Behind KCC Bank Jassur, Tehsil Nurpur, District Kangra (H.P.)
57	16	M/S Ansuman Sharma and Associates CA	Kangra	C/O Santoshi Automobiles VPO Bhawarna, Tehsil Palampur (Kangra), H.P. 176083
58	17	M/S Vikas Sanasar & Associates, CA	Kangra	VPO Gugga Saloh, Tehsil Palampur, Distt. Kangra, H.P. 176102
59	18	M/S Vijay Kumar Sharma & Associates	Nagrota Bagwan	Shree Chanunda Accounting & Taxation Services (Near Shree Hanuman mandir) Nagrota Bagwan District Kangra, H.P.176047
60	19	M/S Ashish Ramesh & Co.	Baijnath	Main Bazar Baijnath, Kangra, H.P. 176125
61	20	M/S A. Sood & Co.	Palampur	C/o M/S Sai Traders, 1st Floor Bhawarna Road Thakurdwara Palampur, Kangra 176102.
62	21	M/S Chambyal & Associates.	Dehra	Village Baliana P.O. Lagbaliana Tehsil Dehra District Kangra, H.P. 177107.
DISTRICT MANDI				
63	1	M/S Singal Kalia & Co.	Mandi	236/10, Tarna Hills, Mandi-175001
64	2	M/S Sukhbir Singh & Associates	Mandi	Ratti Road, Ner Chowk, Distt, Mandi-175008
65	3	M/S Ajay Wardhan & Co.	Mandi	H.No.57, Housing Road Colony, Bhiuli, Mandi
66	4	M/S H.S. Thakur & Associates	Mandi	269/13, Sauli Khad, Mandi
67	5	M/S Garg Sweena & Associates	Mandi	H.No. 258/9, Opp.Naresh Furniture, Bhojpur Bazar, Sundernagar, District Mandi.
68	6	M/S Rajesh Mehra & Associates	Mandi	98/3, 1st Floor, Place Colony, Jail Road Mandi-175001 (H.P.)
69	7	M/S SARC & Associates	Mandi	B.O.Plot No. 6, Opp. Vipashaa Sadan Builil Mandi (H.P.) 175001
70	8	M/S , Ashish Mahajan & Associates	Mandi	Adjoining Tarna Stairs, Opp. Indira Market Mandi
71	9	M/S Sanjeev B. Singh & Co.	Joginder Nagar	Near NAC Office Joginder Nagar District Mandi, H.P. 175015

DISTRICT BILASPUR				
72	1	M/S D.V.Chawla & Co.	Bilaspur	Salig Ram Shastri Niwas, Vill./P.O. Takrera, Tehsil Ghumarwin.
73	2	M/S Akram Naresh & Co.	Bilaspur	30-A, Main Market, Bilaspur
74	3	M/S Rajesh, Ramesh & Associates	Ghumarwin	Near Bachat Bhawan, Ghumarwin, Tehsil Ghumarwin, Distt. Bilaspur
75	4	M/S Pawan C. Sharma	Bilaspur	Vill. Nanawan, P.O. Nanawan, Tehsil Ghumarwin, District Bilaspur (H.P.)
76	5	M/S P. Soni and Associates CA	Bilaspur	Shop No. 15, Vyas Market Complex Opp. Bus Stand, Bilaspur, H.P. 174001
77	6	M/S Garg Bansal & Associates	Ghumarwin	Village Chhanjyar P.O. Dadhol Ghumarwin District Bilaspur, H.P.
DISTRICT SOLAN				
78	1	M/S Rakesh R.S.Garg & Co.	Solan	6-Ruchika Apartments, Circular Road, Solan-173212
79	2	M/S Sood Ajay & Co.	Solan	Shandil Niwas, Hospital road, Solan.
80	3	M/S Tilak Varun & Associates	Solan	108-109B, City Centre Plaza, Near Distt. Court Solan, Distt. & Tehsil Solan (H.P.)-173212
81	4	M/S D. Gautam & Associates	Solan	Krishi Bhawan, Sunny Side, Solan
82	5	M/S Babbar & Co.	Solan	Kasauli Road, Sector -2, Parwanoo, District Solan-173220 (H.P.)
83	6	M/S Mahesh Arora & Associates	Solan	Flat No.-2, Ruchika Apartments-I, Circular Road, Solan-173212
84	7.	M/S Manish K. Gupta & Associates	Solan	239, the Mall Solan 173212
85	8.	M/S Yog Sharma & Co.	Solan	1 st floor, Narsingh Mandir, Annexe palace Road Solan -173212
86	9.	M/S Mahinder K. Sharma & Co.	Solan	"Marsha" Sunny side Solan, Tehsil/Distt. Solan-173212
87	10	M/S R.Ahuja & Associates	Parwanoo	SCO-3,2 nd Floor, Kasauli Road, Sector-2, Parwanoo, Distt. Solan-173229
88	11	M/S Samkria & Company	Saproom (Solan)	Platinum Mall Sugandha Apartments, Saproom, Solan (H.P.) -173211.
89	12	M/S Karnail Singh & Co. Chartered Accountants	Nalagarh Solan	Shop No.30, Ram Complex, Near SBI Bank, Ropar Road Nalagarh, District Solan, H.P.
90	13	M/S Sethi & Co.CA	Solan	1 st Floor, Hotel Mayank, Mall Road Solan, H.P.
91	14	M/S Sri Prakash & Co. CA	Baddi	Near Laj Dharam Kanta, SCO-9, 1 st Floor, Gupta Complex, Sai Road, Baddi, Tehsil Baddi, Distt. Solan (H.P.) 173205
92	15	M/S Gupta Anoop & Associates CA	Kasauli	Near Telephone Exchange Building, VPO Brotiwala, Tehsil Kasauli, Solan-174103
93	16	M/S Aaryaa & Associates	Baddi	Plot No.53 Industrial Area (DIC) Baddi District Solan, H.P. 173205
94	17	M/S Manocha & Associates	Nalagarh	Ward No.1 Chuhawal Friends Colony Near Shitla Mata Mandir Nalagarh District Solan
95	18	M/S Dhillon & Associates	Baddi	Opp. Hotel Krishna Above ICICI Bank Sai Road Baddi District Solan-173205

96	19	M/S S. Gupta Tandon & Co.	Baddi	C/o Target Components & Equipments Vill Akanwali Morepan Road Behind Kapkon Industries Baddi 173205
97	20	M/S Manoj Jai Parkash & Associates	Parwanoo	SCF-IC Sector 1, Parwanoo Solan, H.P. 173220
98	21	M/S Ruchi Chaudhary & Co.	Baddi	Near Laj Dharam Kanta, SCO-5, 1 st Floor Gupta Complex Sai Road Baddi District Solan-173205
99	22	M/S Ashok Jindal & Associates	Parwanoo	Royal Chambers, Kasauli Road Parwanoo District Solan-173220
100	23	M/S Khurana Vivek & Co.	Baddi	SCO-8, First Floor Gupta Complex Sai Road Baddi District Solan 173205
101	24	M/S Rahul Mittal & Associates.	Parwanoo	Punj Building Panipat House Kasauli Road Sector-2 Parwanoo 173220 District Solan, H.P.
102	25	M/S Ravinder K. Sharma & Co.	Baddi	NH-21 A, Neelam Hotel Complex Baddi District Solan, H.P. 173205.
103	26	M/S S.D.V.S. & Co.	Parwanoo	Sehgal Services 1st Floor, Chauhan Complex Parwanoo 1732200 District Solan, H.P.
		DISTRICT CHAMBA		
104	1	M/S Jagdish Grover & Associates	Chamba	Mohalla Charpat, Chamba-176310
		DISTRICT SIRMOUR		
105	1	M/S Shiv K. Garg & Associates	Nahan	289/8, Bara Chowk, Nahan, Distt. Sirmour
106	2	M/S Sumit Aggarwal & Associates	Sirmour	Near Post office Kala-Amb, District Sirmour.
107	3	M/S Umesh Dada & Co.	Sirmour	C/O Sh. Achal Dev Sharma, 92/10, Devi Nagar Ponta Sahib, Distt. Sirmour (H.P.)
108	4	M/S N.K. Bhandari, Parveen & Co. Chartered Accountants	Sirmour, Paonta sahib	Gurudwara Building, Opposite UBI, Paonta-Sahib District Sirmour, H.P.
109	5	M/S Anil K. Sandal & Co. Chartered Accountants.	Sirmour	6 A, Industrial Area, Kala Amb, District Sirmour, H.P. 173030
110	6	M/S C. Vohra & Associates Chartered Accountants.	Nahan	Near Bank of Baroda Kala Amb, Sirmour-173030.
111	7	M/S Rajeev Lakshmi Bansal & Co. CA	Paonta Sahib	C/O Srishti Biotec, 238/5 Opp. SBOP Bank, Village Shamsheerpur, Paonta Sahib 173025, Distt. Sirmour H.P.
		DISTRICT UNA		
112	1	M/S Surender Kapoor & Co.	Una	Kapoor Niwas, Vill./P.O.Malahat, Nangal Road, Una-174303
113	2	M/S R.Vohra & Associates	Una	Shanit Building, Nangal Road, Una.
114	3	M/S Nagpal Aman & Associates	Una	65-Industrial Area, Tahliwal, Distt. Una
115	4	M/S Hari N. Associates	Una	Santokhgarh Road opp. Distt. Courts, Una
116	5	M/S Naveen Upadhyaya &	Una	Shop No.3, 1 st Floor, Jassal Market, Opposite

		Associates		Bachat Bhawan Una (H.P.) 174303
117	6	M/S Shiv Lath & Associates	Una	Opp. Distt. Courts, House No.2, The Una Housing Cooperative Society, Bisant Vihar, Near Rakkar colony Una (H.P.)
118	7	M/S Godara & Co.	Una	1 st Floor, Gill Building, Galua road Una (H.P.)-174303
119	8	M/S Rakesh C. Gupta & Co.	Una	C/o Motta Brothers, Near Hotel Kuber Bharwain Road, Gagret District Una-177201
		DISTRICT KULLU		
120	1	M/S Ravinder Gumra & Associates	Kullu	N.H.21, Sainik Chowk, Near Fruit Growers Association Bhuntar, District Kullu (H.P.)
121	2	M/S Inder Raj & Associates	Kullu	N.H.-21, Pirdi Mohal (Kullu) 175126
122	3.	M/S Aditya Karir & Associates	Kullu	Village Badah P.O. Mohal Tehsil & District Kullu-175126
123	4.	M/S Raman Manoj & Co.	Kullu	Opp. Amit Hotel, Katoch Complex Bhuntar District Kullu, H.P. 175126