

THE PRESIDENT,
KOHINOOR CO-OP GROUP HOUSING SOCIETY LTD.
31, I P EXTENSION, DELHI-92.

SUBJECT: FINDINGS OF AUDIT FOR THE FY 2014-15 TO 2023-24

Respected Sir,

With reference to the appointment of Auditor by the RCS Office letter F.No.A.R.(Audit)/RCS/2023-24/F-81/421 dated 23.05.2025 we have conducted Statutory Audit of your society.

On the basis of records produced to us, by the society, we found some serious irregularities, while performing duties of MC and doing day to day functioning of the society, as per the DCS_ACT 2003.

In this connection, we have audited as per the order of Asstt. Registrar (Audit) under SECTION 60(6) and **concluded that an amount of Rs. 2,08,600/- the charges made on this audit to be recovered from the MC members of the period for 2014 to 2024.** Every order passed for the purpose be deemed to be an order passed under Section 111 for recovery of amount.

We advise you to also put all the other mentioned irregularities in the forth coming AGM and get opinion of the General Body members, whether to penalized the Old MC members as per the provisions of DCS_RULES 2007 or debarred from penalties.

Further, we found the old MC Members as **"GUILTY"** and hold our power to **SUMMON** them till finalization of AGM resolution. We are of the opinion to bring to your notice the following irregularities as per sections of DCS_ACT 2003: -

UNDER SECTION

IRREGULARITY

25(e)Explanation II Defunct society means a society which has not carried on business for three consecutive years or its accounts have not been audited for three or more consecutive years.

Refer Notice U/S 96(1) of DCS ACT, 2003 date 23.06.2017 issued by the RCS Office to the society.

60(1)

A co-operative society shall get its accounts audited annually by an auditor selected from the panel prepared by the Registrar in the prescribed manner within the period of * one hundred twenty days from the prescribed date for making up its account for the year.

Refer RCS letter dated 23.05.2025 regarding appointment of auditor for conducting pending audit for the period of FY 2014-15 to 2023-24.

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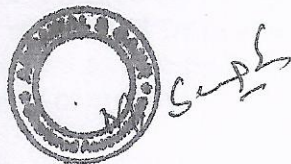


- 60(6) On failure to get the audit of the co-operative society conducted in time, the Registrar shall get the audit conducted and fee paid shall be a charge against the delinquent officers of the committee and shall be recoverable from them as an arrears of land revenue as provided in section 111.
Refer RCS ORDER dated 16.05.2025 for depositing fine of Rs. 1500/- per year (Total Rs. 15000/-) for remaining FY 2014-15 to 2023-24. In addition to Audit fee charged by the Auditors.
- 60(7): The auditor appointed under sub-section (1) to audit the accounts of a cooperative society shall have power where necessary -
(a) to summon at the time of his audit any officer, servant or member of the co-operative society, past or present, in the event of serious irregularities discovered during audit, to take them into custody.
- 35(6) No person shall be eligible to be elected as a member of the committee of a co-operative society unless he is a shareholder of that co-operative society.
Refer non-shareholders viz: 1. Sh Mohan Gupta (19D), 2. Sh N L Sachdev (7A), 3. Sh M P Garg (2B) 4. Smt. Archana Bhatnagar (14C) 5. Smt Vandana Gupta (4A).
e.g. MC meetings date 02.04.2017, 09.04.2017, 27.12.2020, 26.09.2021, 13.11.2021, 13.02.2022, 13.07.2022, & so on.
Refer also List of MC members & List of registered members/shareholders provided to us.
- 35(7)(d) Notwithstanding anything contained in this Act, a person shall be disqualified for election of office in a committee –
if he is an officer of a co-operative society which has not got its statutory audit completed within the statutory period prescribed in this Act.
WHOLE MC MEMBERS ARE RESPONSIBLE & FOUND GUILTY.
- 35(1) The superintendence, direction and control of the preparation of the electoral rolls for, and the conduct of elections of the members of the committee of, a co-operative society shall be vested in the committee which shall appoint **returning officer who shall not be a member or an employee of the society.**
Refer Election dated 12.10.2014 & 09.04.2017 Election officer appointed Sh N L Sachdev, on 13.12.2020 Election officer appointed Sh M P Garg. Whereas both these persons are also elected as MC Members.

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- 35(3) The term of office of the elected members of the committee shall be three years.
- 118(10) On conviction, a member of the co-operative society shall be **debarred from contesting election of a committee for a period of six years.**" (substituted vide Notification No. F.14(31)/LA-2004/16 dated 17/01/2005).
Refer List of MC members for the period of FY 2014-15 to 2023-24. E.g. Sh J P Kaushal, Sh Om Prakash, Sh R K Kalra, Sh B N Bhargava, Sh J P Rajput, Smt Swati Garg, Smt Lata Gupta, Smt Vandana Gupta, Sh Tarun Talwar & Sh J C Dua.



**For Agrawal & Gaur
Chartered Accountants**

Partner *M. S. Jain*
M. No. 83697

Place: - Delhi

Date: - *30.07.2025*



**For G D Pandit & Co.
Chartered Accountants**

Vijay Lal
Partner
M. No. 83701