

STATUTORY AUDIT REPORT & STATEMENT OF FINAL ACCOUNTS

OF

THE HIGH COURT COOPERATIVE SOCIETY LTD

High Court, Centenary Building, Kol-1

FOR

THE YEAR

2017-2018 & 2018-2019

THE HIGH COURT COOPERATIVE SOCIETY LTD

THE HIGH COURT COOPERATIVE SOCIETY LTD

INTRODUCTORY STATEMENT

YEAR OF AUDIT: - 2017-2018 & 2018-2019

PERIOD OF AUDIT: - FROM 01.04.2017 TO 31.03.2019

- 1 Name of the society: THE HIGH COURT COOPERATIVE SOCIETY LTD
- 2 Address of the society: High Court, Centenary Building, Kol-1
- 3 Registration No. & Dt. No-01/CAL OF 1927, Dated-12.01.1927
- 4 Total No. of members 1175
- 5 Total No. meetings held BOD Meeting:-NA
- 6 Date of last AGM 18.09.2021
- 7 Date of last HGM NIL
- 8 Board Of Directors

Sl	Name	Designation	ELECTED ON
1	RAJ NARAYAN ROY	CHAIRMAN	
2	KONELI RAMKRISHNA	VICE- CHAIRMAN	07.02.2020
3	TONMOY GHOSH	SECRETARY	
4	PIYALI GANGULY	TREASURER	
5	SURESH ROY	ASST. SECRETARY I	OFFICE BEARERS ON 17.02.2020
6	PRATAP GHOSH	ASST. SECRETARY II	
7	GOPAL BIJALI	ASST. TREASURER	
8	SWAPAN DAS	DIRECTOR	
9	ADITI GHOSH	DIRECTOR	
10	BIJOY SREE	DIRECTOR	
11	BADAL CH PAL	DIRECTOR	
12	MD. AMINUDDIN	DIRECTOR	

- 9 Share Capital ₹ 75,46,390.00
- 10 Deposit From Members ₹ 573,29,437.47
- 11 Investment ₹ 144,61,026.83
- 12 Loans & Advance ₹ 503,62,209.00
- 13 Audit fee payable ₹ 20,100.00
- 14 Realized Profit ₹ 8,12,073.74
- 15 Net Profit ₹ 8,12,073.74
- 16 Undistributed Profit ₹ 94,048.75
- Working Capital 7.5 Crores

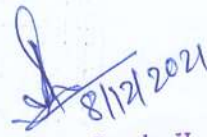
17 Name & Designation of the last Audit Officer:


Shri Debraj Chakraborty, SAG-II,
Directorate HQ.& Shri Subhra Pratim Sur,
SAG-II, DTE, HQ.

18 Name & Designation of the Present Audit Officer:

Shri Arnab De, SAG-II, Directorate HQ.&
Shri Anirban Sen SAG-II, Directorate HQ
08.12.2021

19 Place & Date of Audit Completion: Locally on


8/12/2021
Senior Auditor Grade-II, HQ
Directorate of-Co-op. Audit
Govt. of W. Bengal


08-12-21
Senior Auditor Grade-II, HQ
Directorate of-Co-op. Audit
Govt. of W. Bengal

THE HIGH COURT CO-OPERATIVE SOCIETY LTD.

HIGH COURT, CENTENARY BUILDING, KOLKATA-700001.

STATUTORY AUDIT REPORT FOR THE YEAR 2017-2018 TO 2018-2019.

Being authorized under Sub-Section1)(b) of Section 97 of the West Bengal Co-operative Societies Act, 2006 read with West Bengal Co-operative Societies (Amendment) Act, 2010 and West Bengal Co-operative Societies (Second Amendment) Act, 2013 and in terms of Order No. 991/1(41) DA dated- 30.03.2021 of The Director of Co-operative Audit, West Bengal, we have conducted and completed the Statutory Audit of the above named society for the period from 01.04.2017 to 31.03.2019 with reference to receipts, vouchers, books of accounts, statement of accounts and the lists made available and explanations given by the representatives of the society at the time of audit. At the time of audit we observed that Statutory Audit of the society was pending from 01.04.2017. During checking the society could only produce the final accounts for 2017-2018 & 2018-2019 respectively. On 07.09.2021 we had issued an audit query (u/r 162) asking the society to produce the up to date final accounts(2020-2021 including arrear). The society replied to the query informing us that the final accounts for 2019-2020 & 2020-2021 were not prepared yet and requested us to complete the audit on produced final accounts(2017-2018 & 2018-2019) (Copy of reply to the query attached). So, on the basis of reply to the Audit Query, we had completed the statutory audit for (2017-2018) & (2018-2019).

Prior to taking up this audit, a general verification notice was served inviting all members, creditors, debtors and persons associated with the society by any means to verify their respective accounts as on 31.03.2019, but none turned up with any written material objection. Hence, the accounts submitted by the management have been treated as final and correct.

Submission of final statements before this audit is the responsibility of the management of the society. Responsibility of the undersigned audit officers is to express their opinion based on this audit on those financial statements in the light of relevant Acts & Rules. The undersigned audit officers disclaim personal responsibility for any misinformation and/or non- information and/ or disinformation on the part of the management of the society.

A compliance report in terms of Section 98(2) of the above noted Act is to be sent to the authority having this report been thoroughly discussed in the General Body Meeting of the society.

In addition to our usual certificate at the bottom of the Balance Sheet as on 31.03.2018 & 31.03.2019, we would like to furnish the following observations which were made in course of the audit.

PRELIMINARIES

The society is a Primary Non-agricultural Co-operative Society (Employees' Credit Co-operative) with limited liabilities, bearing Registration No. 1/ Cal of 1927 dated- 12.01.1927. The main objects of the society are (a) to create funds for lending money to its members, (b) to provide facilities for the exercise of thrift and savings and (c) to encourage self-help and mutual aid among members.

The registered bye-laws of the society was not found at the time of audit. It is learnt from the society that complete amendment of the bye-laws of the society was made as per decision taken in the 55th A.G.M. (held from 21.08.1986 to 23.08.1986) but the said amended bye-laws of the society could not be made available during the course of audit. The society is running on the basis of the photocopy of the said amended bye-laws, which is not authenticated by any departmental officer.

It is advised that necessary steps on the part of the management should be taken for obtaining a copy of the said amended bye-laws of the society from the concerned authority. After obtaining the copy of the said amended bye-laws, complete amendment of bye-laws of the society have to be made in conformity with the W.B.C.S. Act, 2006 and the W.B.C.S. Rules, 2011.

STAFF POSITION

3 (three) permanent employees are working as whole time staff for smooth office functioning of the society. In addition to this, 2 (two) individuals are also working in the office of the society as casual employees.

MEMBERS

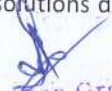
During (2017-2018), 14 new members got their admission and 30 members withdrew their membership as a result total members as on 31.03.2018 were 1174(1190+14-30). Similarly, during (2018-2019), 33 new members got their admission and 32 members withdrew their membership as a result total members as on 31.03.2019 were 1175(1174+33-32). The society is maintaining a Member Register. It is requested to open a "Member Cessation Register".


MANAGEMENTS & MEETINGS

Whereas a no-confidence motion was moved against the board of the said society on 21.12.2019, vide order no 1539 dated 28.11.2019 of the Deputy Registrar of Coop. Societies, Cooperation Directorate, Kolkata Range Office. The board was dissolved by the above noted authority vide memo no 11/2, dated 06.01.2020(Copy of the letter attached) and the highest designated employee of the society Sri Soumya Biswas, Jr. Assistant was given the charge to manage the affairs of the society. Later on an Order was issued by the RO & DRCS, Cooperation Directorate, Kolkata vide memo no 10/1(3) dated 06.01.2020 where two CDOs, Kolkata Range were appointed as AROs to conduct the election of the society.

After following the detailed election procedures a 12 members committee was elected on 07.02.2020 and on 17.02.2020 Office bearers were elected in presence of AROs(Copy attached). Details are given in the Introductory Statement.

After the new board was formed a letter was issued by the board to The DRCS, Kolkata Range (ref No 174 of 21-21 dated 01.09.2021) informing that they had not received any minutes of BOD meetings participated by the previous board since 16.05.2017(Copy attached). So, we could not check any resolutions during audit. The last Annual General Meeting was held on 18.09.2021.


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Half-yearly General Meeting should be called within the stipulated time specified under Section 30(1) of the W.B.C.S. Act, 2006.

SHARE CAPITAL

It is mentioned in the Balance Sheet as at 31.03.2018 & 31.03.2019 (certified by the management of the society) that the Authorised Share Capital of the society is Rs.70,00,000.00 which is divided into 7,00,000 shares @ Rs.10/- each. But, no supporting document in this regard could be made available by the management of the society during the course of audit. On the other hand, it is mentioned in the aforesaid unauthenticated photocopy of the amended bye-laws (on the basis of which the society is running) that the Authorised Share Capital of the society is Rs.50,000.00 which is divided into 5,000 shares @ Rs.10/- each. Hence, it could not be possible for us to ascertain the actual amount of Authorised Share Capital of the society for want of proper supporting document.

Balance of Issued, Subscribed and Paid Up Share Capital of the society as on 31.03.2018 & 31.03.2019 stood at Rs.6674790.00 & Rs.7546390.00 respectively. Certified and agreed detailed lists in support of the Paid Up Share Capital as on 31.03.2018 & 31.03.2019 have been submitted by the management of the society. Share Certificates should be issued to all the concerned members of the society. It is to be noted that the Paid Up Share Capital as on 31.03.2019 had crossed the limit of Authorized Share Capital. The society is requested to amend its Bye-laws according to the W.B.C.S. Act, 2006 & Rules, 2011.

STATUTORY FUNDS

HEAD OF ACCOUNT	BALANCE AS ON 31.03.2018	BALANCE AS ON 31.03.2019
Reserve Fund	1560893.51	1677951.87
Bad Debt Fund	1580944.25	1702920.31
Co-operative Education Fund	30000.00	30000.00

Balance of investment of Reserve Fund with The West Bengal State Co-op. Bank Ltd., Kolkata Main Branch (A/c No. 29312065187), as on 31.03.2019 stood at Rs.1,414.83 and the said balance has been continuing since last few years. The said balance of investment was verified with relevant Bank Pass Book and found in order.

The remaining portion of Reserve Fund and the entire portion of Bad Debt Fund are being utilized in the business of the society. Utilization of Reserve Fund and Bad Debt Fund should be according to Section 82 and Section 81 of the W.B.C.S. Act, 2006 in conformity with Rule 121 and Rule 120 of the W.B.C.S. Rules, 2011 respectively.

The entire above mentioned balance of Co-operative Education Fund should be remitted to the proper quarter within the stipulated period specified under Rule 124 of the W.B.C.S. Rules, 2011.

OTHER FUND

Balance of Other Fund as on 31.03.2018 & 31.03.2019 stood as follows:-

(a) Centenary Fund : Rs.60,000.00

The said balance of Centenary Fund has been brought forward from last year's accounts.

MEMBER'S DEPOSIT

The society used to mobilize deposits collected from its members under Personal Guarantee Fund, Fixed Deposit (Member), Saving Deposit, Retirement Benefit Fund and Member's Welfare Fund. Balance amounts of the aforesaid deposits along with corresponding detailed list balances as on 31.03.2017 and their percentage of change over the last year are noted below:-

Deposits	Balance as on 31.03.2018	Balance as per Detailed List as on 31.03.2018	Balance as on 31.03.2019	Balance as per Detailed List as on 31.03.2019	Difference between G.L. & P.L.
	(inRs.)	(inRs.)	(inRs.)	(inRs.)	(inRs.)
Personal Guarantee Fund	16119708.28	16103732.99	17622819.52	17606844.23	15,975.25
Fixed Deposit (Member)	10957800.00	10954300.00	14025900.00	14022400.00	3500.00
Saving Deposit	1888891.00	1889426.00	2159947.00	2160482.00	(-) 535.00
Retirement Benefit Fund	14312245.29	14260103.08	15718181.84	15666039.63	52,142.09
Member's Welfare Fund	2515940.18	2520542.12	2624050.52	2628652.46	(-) 4,601.94

The above mentioned differences between Balance Sheet balance (i.e. General Ledger balances) and Detailed List balances (i.e. Personal Ledger balances) in respect of the above mentioned deposits should be reconciled at the earliest.

During the year under audit, the society provided interest against Personal Guarantee Fund, Saving Deposit, Retirement Benefit Fund and Member's Welfare Fund @ 3 % p.a., 4 % p.a., 6 % p.a. and 2 % p.a. respectively. Interest Payable on Personal Guarantee Fund, Saving Deposit, Retirement Benefit Fund and Member's Welfare Fund are capitalized at the end of each co-operative year.

Since the society has no external borrowing, deposits from members (e.g. Paid Up Share Capital, Fixed Deposit (Member), Personal Guarantee Fund, Retirement Benefit Fund, Saving Deposit etc.) is the major source of finance of the society. As on

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31.03.2019, total deposits from members stood at Rs.50912309.75. Out of the total deposits from members, 40.31% is low cost deposit comparing to 38.54 % on 31.03.2017 and 59.59% high cost deposit comparing to 61.46 %. On 31.03.2017.

NON-MEMBER'S DEPOSIT

Balance of non-members' deposit with the society in the form of fixed deposit under the head of accounts " Fixed Deposit (Nominal Member)" stood at Rs.5117725.00 & 4911225.00 as on 31.03.2018 & 31.03.2019 respectively. The society produced agreed detailed lists against the deposit.

There is no provision in the W.B.C.S. Acts & Rules regarding collection of non- members' deposit without permission of the registering authority in respect of any primary employees' co-operative credit society. It is advised that necessary action should be taken immediately by the management of the society regarding the non-members' deposit.

FUND FOR STUFF

HEAD OF A/C	BALANCE AS ON 31.03.2018	AS PER DETAILED LIST (31.03.2018)	BALANCE AS ON 31.03.2019	AS PER DETAILED LIST (31.03.2019)
EMPLOYEES' PF	624217.00	624217.00	774010.00	774010.00
GRATUITY FUND	150000.00	NO INVESTMENT	150000.00	NO INVESTMENT
LEAVE ENCASHMENT FUND	150000.00	NO INVESTMENT	150000.00	NO INVESTMENT
STAFF WELFARE FUND	138000.00	NO INVESTMENT	138000.00	NO INVESTMENT

During these two years equal portion of contribution found from both the employees and the society. The society produced detailed lists against this head of account which tallied with the balance sheet figures. The entire portion of EPF is being utilized in the business of the society. It is requested to invest the same outside the business of the society u/r 122(4) of WBCS Rules, 2011. The society is also requested to invest the fund of Gratuity, Leave Encashment Fund, Staff Welfare Fund outside its business and follow the provisions of the payments of Gratuity Act, 1972(39 of 1972).

OTHER LIABILITIES

HEAD OF A/C	BALANCE AS ON 31.03.2018	AS PER DETAILED LIST (31.03.2018)	BALANCE AS ON 31.03.2019	AS PER DETAILED LIST (31.03.2019)
SUSPENSE DEPOSIT	305791.00	305791.00	267313.59	267313.59
GROUP INSURANCE	2544.00	2544.00	2832.00	2832.00
CAUTION MONEY(HOLIDAY HOME)	25030.00	25030.00	25730.00	25730.00
AUDIT FEE PAYABLE	10000.00	****	20100.00	****
SUNDRY CREDITORS	45258.00	45258.00	258875.00	258875.00

The society had produced agreed detailed lists against this deposit. The society is requested to refund/adjust the deposit in accordance with the list produced. The amount of group insurance should be remitted to the concerned authority at the earliest. During 2017-2018 & 2018-2019 the society paid **Rs.236000.00&Rs. 283200.00** respectively for renewal of Holiday Home at Puri, Orissa. On the other side received Rs. **189500.00& Rs. 153400.00** from visitors. So, it was clear from the fact that both the years the society incurred a loss from Holiday Home business. However, by the end of year 2018-2019 the society had a list of caution money against Holiday Home booking of Rs.25730.00. It is requested to refund the due according to the list produced.

The society kept provision for audit fees for the year 2017-2018 & 2018-2019 of **Rs.10000.00&Rs.10100.00** respectively. The society is requested to remit the Govt due u/r 157(1) of WBCS Rule, 2011.

The society had a liability of Sundry Creditors for 2017-2018 & 2018-2019 of Rs.45258.00 & Rs.258875.00 respectively. The society had produced tallied detailed lists against the liability. It is requested to refund the due at the earliest.

UNPAID DIVIDEND:

Balance of unpaid dividend for the year 2017-2018 & 2018-2019 were of Rs.201418.50 & 305806.50 respectively. The society had produced agreed detailed lists in support. It is requested to forfeit the unpaid dividend lying for more than three years and be transferred to the Reserve Fund after adopting proper procedure.

CASH IN HAND:

Closing cash as on 31.03.2018 & 31.03.2019 were of Rs.154455.50 & Rs.744435.50 respectively. We could not verify the cash balance on the day of audit due to incomplete cash book. The society is requested to follow the limit of cash retention as decided in the BOD meeting. If there is no resolution regarding Cash Retention Limit, it is requested to take a resolution on the said issue.

BANK INVESTMENT:

HEAD OF A/C	BALANCE AS ON 31.03.2018	AS PER STATEMENT(31.03.2018)	BALANCE AS ON 31.03.2019	AS PER STATEMENT (31.03.2019)
UNITED BANK OF INDIA(0091050004580)	1348155.75	1348155.75	1465367.21	1465367.21
THE WEST BENGAL COOP BANK LTD S/B (29312095928)	196973.00	196973.00	264635.00	264635.00

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THE WEST BENGAL COOP BANK LTD C/A (29312043458)	1727298.36	1727298.36	356274.36	356274.36
INVESTMENT WITH STATE COOP BANK LTD(CC)	14000000.00	14000000.00	14141612.00	14141612.00
RECURRING DEPOSIT WITH WEST BENGAL STATE COOP BANK LTD	210000.00	210000.00	318000.00	318000.00
RESERVE FUND INVESTMENT	1414.83	NOT UPDATED STATEMENT	1414.83	NOT UPDATED STATEMENT

The society had produced required all the documents with agreed with the balance sheet figures. The society is requested to update the statement of Reserve Fund and produce the same in the compliance.

LOANS & ADVANCE:

HEAD OF A/C	BALANCE AS ON 31.03.2018	AS PER DETAILED LIST(31.03.2018)	BALANCE AS ON 31.03.2019	AS PER DETAILED LIST(31.03.2019)	DIFFERENCE (stood same for last 03 years)
UTILITY LOAN	24744277.00	24737064.00	27171489.00	27164276.00	7213.00(GL+)
LOAN TO MEMBERS	17178087.00	17183089.00	16104968.00	16109970.00	5002.00(DL+)
FESTIVAL LOAN	1148196.00	1131096.00	2554100.00	2537000.00	17100.00(DL+)
ST LOAN	1286578.00	1292023.00	4531652.00	4537097.00	5445.00(DL+)
OVERDUE LOAN	40229.00	40229.00	40229.00	40229.00	NIL
TEMPORARY ADVANCE EPF	29500.00	29500.00	10000.00	10000.00	NIL

In the above chart all the loans except overdue loan showed GL & DL differences for last three years, of which Utility Loan had an adverse difference and others had favourable differences. The society is requested to find out the cause of difference and correct the same. In case of Overdue Loan, it stood for long time. The society is requested to recover the due. It is also suggested that the amount should be provisioned as bad loan. As suggested in the last audit report, Section 59(1) of WBCS Act, 2006 should be incorporated in the agreement bond for the loanee members and a loan subcommittee may be constituted. During audit it was found that the society was maintaining applications, duly sanctioned bond papers. The society had a temporary advance against EPF. By the end of the year 2018-2019 an outstanding balance of Rs.10000.00 stood under this head of account. The society had produced an agreed detailed list.

FIXED ASSETS:

Written-down values of Office Furniture, Computer and Air Conditioner as on 31.03.2019 stood at Rs.31505.00, Rs.122723.00, Rs.397.00 respectively. The above mentioned fixed assets are depreciated at the rates considered appropriate by the management of the society. The society is requested to open a "Fixed Assets Register".

PROFIT & LOSS ACCOUNT:

NET PROFIT/LOSS FOR (2017-2018)	REALIZED PROFIT(2017-2018)	UNDISTRIBUTED PROFIT AS ON 31.03.2018	NET PROFIT/LOSS FOR (2018-2019)	REALIZED PROFIT(2018-2019)	UNDISTRIBUTED PROFIT AS ON 31.03.2019
Profit of Rs.674913.66	551290.66	142294.44	Profit of Rs.812073.74	812073.74	94048.75

During 2018-19 the society had registered a net profit of Rs.812073.74 as compared to Rs.674913.66 for the year 2017-18. After appropriation and payment of dividend the undistributed profit as on 31.03.2019 stood at Rs.94048.75. Realized profit as on 31.03.2019 was Rs.812073.74.

So, the society was in a position to announce dividend to its members.

The management of the society should rectify the defects pointed out in the audit report & submit a "Compliance Report" to the competent authority as per Sec 98(2) of the WBCS Act, 2006.

Finally, we convey our thanks to the management and members of the society for the co-operation extended to me in course of the audit.

AUDIT OFFICER

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Directorate of Co-op. Audit
Govt. of W. Bengal

AUDIT OFFICER

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Directorate of Co-op. Audit
Govt. of W. Bengal

Auditor's Certificate

We report that we have audited the above Balance Sheets as at 31.03.2019 including arrear and the annexed Profit & Loss A/cs. for the year ended on 31.03.2019 with arrear and have obtained all the information and explanations we have required. In our opinion the Balance Sheets and the Profit & Loss A/cs. have been drawn up in conformity with the law and subject to our separate report of even date. The Balance sheets exhibit true and fair view of the state of the society's affairs. According to the best of our information and explanations given to us and as shown by the books of the society. In our opinion the books of the accounts of the society have been kept as required under the Act, the rules and the Bye Laws of the society.



AUDIT OFFICER

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AUDIT OFFICER

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AUDIT QUERY U/R 162

TO
THE SECRETARY,
THE HIGH COURT COOP. SOCIETY LTD.
HIGH COURT, CALCUTTA

Sir,

Being authorized by the order of the Director of Cooperative Audit, W.B vide memo no 991/1(41) DA dated 30.03.2021 we, the undersigned visited your Society on 27.08.2021 & 07.09.2021 respectively and started our Statutory Audit work.

While checking your books of accounts we have noticed the following matters

1. Final accounts for the year 2020-2021 including arrear (From 2017-2018) are not yet prepared.
2. Resolutions of BOD were missing after 16.05.2017 to 16.02.2020.

So, you are requested to produce the final accounts for the year 2020-2021 including arrears all well as the BOD resolutions for the period noted above.

Thanking you.

Dated: 07.09.2021.

Yours faithfully,

Anirban Sen
ANIRBAN SEN 7/9/2021

SENIOR AUDITOR GR-II

DTE, HQ

Senior Auditor Grade-II, HQ
Directorate of-Co-op. Audit
Govt. of W. Bengal

Arnab De
ARNAB DE 07.09.2021

SENIOR AUDITOR GR-II

DTE, HQ

Senior Auditor Grade-II, HQ
Directorate of-Co-op. Audit
Govt. of W. Bengal





Government of West Bengal
Cooperation Directorate
Kolkata Range Office
60A, Colootala Street, Kolkata -700073

ORDER

No.

Date :

Whereas a no-confidence motion was moved against the board of the High Court Cooperative Society Ltd., having registration no. 1/Cal of 1927 dated, 12.01.1927 and address at High Court, Kolkata-700001, on 21.12.2019, vide order no. 1539 dated, 28.11.2019 of the undersigned,

Whereas a resolution was passed on 21.12.2019 for dissolution of the board and its reconstitution,

Whereas the board of the said society stands dissolved immediately after adoption of such resolution on 21.12.2019,

Whereas the chief executive of the said society has referred to the undersigned,

Now, therefore, in conformity with Section 31(5) of W.B.C.S. Act, 2006, Shri Soumya Biswas, Jr. Assistant, being the highest designated employee of the society, shall manage the affairs of the society till a board is in a position to function.

Sd/-
Deputy Registrar of Coop. Societies
Cooperation Directorate
Kolkata Range Office

Memo. no.

Date :

Copy forwarded to Shri Soumya Biswas, Jr. Assistant, being the highest designated employee of the High Court Cooperative Society Ltd., having registration no. 1/Cal of 1927 dated, 12.01.1927 and address at High Court, Kolkata-700001, for information with a direction to act accordingly.

Sd/-
Deputy Registrar of Coop. Societies
Cooperation Directorate
Kolkata Range Office

Memo. no. 11/2

Date : 06.01.2020

Copy forwarded to the Branch Manager, West Bengal State Cooperative Bank Ltd., Kolkata Main Branch, 24-A, Waterloo Street, Kolkata-700069, for information and necessary action.

Sd/-
Deputy Registrar of Coop. Societies
Cooperation Directorate
Kolkata Range Office



**GOVERNMENT OF WEST BENGAL
CO-OPERATION DIRECTORATE, KOLKATA RANGE
60A COLOTOLA STREET, KOLKATA-73**

ORDER

Memo No.:

Date:

Whereas the Board of Directors of The High Court Cooperative Society Ltd. bearing Regn. No:- 1/ Cal of 1927 dated 12.01.1927 and having Regd. Address at High Court, Kolkata-700001 has been dissolved vide its Special General Meeting dated 21.12.2019;

Whereas the Co-operative Election Commission constituted vide Notification No 928 dated 15-03-2012 of Co-operation department W.B. & Election of all co-operative societies in West Bengal shall be taken up by the Co-operative Election Commission, vide Notification No.2039 Co-op. Dt.10-4-2012 of Co-operation department W.B. read with the communication received from the Deputy Secretary, Co-operative Election Commission, West Bengal dated 15-06-2012,

Now, therefore, in exercise of the power conferred upon me vide the memo no 27-CEC dated 16-05-2012, read with Memo No. 9-CEC Dt. 26-3-2012 and Memo No.41 CEC dt. 25-5-2012 of the Co-operative Election Commission W.B., I allot **Sri Amitava Bhattacharya and Sri Shankar Kumar Shome, both Co-operative Development Officers, Kolkata Range** to conduct & supervise the election in **The High Court Cooperative Society Ltd. bearing Regn. No:- 1/ Cal of 1927 dated 12.01.1927 and having Regd. Address at High Court, Kolkata-700001** as Assistant Returning Officers as per guidelines laid down in WBCS Act 2006, WBCS Rules 2011 & West Bengal Co-operative Election Commission Regulations 2012. The Assistant Returning Officers, so appointed, are assigned to perform all of the function of the Returning Officer, subject to the control of the latter.

Sd/-

(S.Das)

Returning Officer & DRCS
Co-operation Directorate, Kolkata Range

Memo No.: 10(1)(3)
Copy forwarded to

Date: 06/01/2020

1. **Sri Amitava Bhattacharya and Sri Shankar Kumar Shome, both Co-operative Development Officers, Kolkata Range** with a direction to act and supervise as per CEC Regulations 2012.
2. **Sri Souma Biswas, Jr. Assistant** being the Highest Designated Employee of **The High Court Cooperative Society Ltd. bearing Regn. No:- 1/ Cal of 1927 dated 12.01.1927 and having Regd. Address at High Court, Kolkata-700001.**
3. The Co-operative Election Commission, Co-operation Directorate, N S Building, Kol- 1.

Sd/-

(S.Das)

Returning Officer & DRCS
Co-operation Directorate, Kolkata Range

The High Court Cooperative Society Ltd.
Registration no. 1/Cal of 1927 dated, 12.01.1927
High Court, Kolkata-700001

The following directors of the High Court Cooperative Society Ltd. have been unanimously elected as the respective office-bearers in the election of office bearers, held on 17.02.2020 at 1.30pm at the registered office of the society.

Sl.No.	Name	Designation
1	Raj Narayan Roy	Chairman
2	Konetti Ramakrishna	Vice-Chairman
3	Tonmoy Ghosh	Secretary
4	Pratap Ghosh	Assistant Secretary
5	Suresh Roy	Assistant Secretary
6	Piyali Ganguly	Treasurer

[Signature]
17.02.2020
Assistant Returning Officer
Cooperation Directorate
Kolkata Range Office

[Signature]
17.2.2020
Assistant Returning Officer
Cooperation Directorate
Kolkata Range Office

The High Court Co-operative Society Ltd.

CENTENARY BUILDING, 3rd FLOOR
HIGH COURT, CALCUTTA - 700001

ESTD. 1927

Ref. No. 174 of 21-21

Date : 01/09/2021

To
The Deputy Registrar Of the Cooperative Society,
Cooperation Directorate, Kolkata Range Office
Kolkata

Respected Sir,

It is to inform you that We the present board of director who have assumed charges from 07.02.2020 have not received any minutes of the board meeting participated by the previous board of director from 16.05.2017.

Please note till date we have not have received any minutes from their end which is hampering the day to day work of our society along with statutory audit organised by Government of West Bengal.

We earnestly urge you to take necessary action if any and oblige.

Thanking You,

Yours Faithfully

Jonmoy Ghosh

01.09.2021

Geny. Secretary
The High Court Co-operative
Society Limited, Calcutta

Cooperation Directorate
Kolkata Range Office
60A, Colootola Street, Kol-73

RECEIVED

S. Das, 01/09/21
Contents not Verified

A.D.
A.S.M

By NO - 455
Dt - 13/9/21

D Chatterjee P : 2254 8076

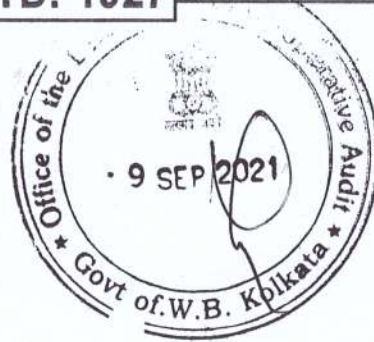
The High Court Co-operative Society Ltd.

CENTENARY BUILDING, 3rd FLOOR
HIGH COURT, CALCUTTA - 700001

ESTD. 1927

Ref. No. 175/21-22

Date : 09/09/2021



To,
The Director of Cooperative Audit,
Khadya Bhavan,
11A, Mirza Galib Street,
Kolkata 700 087

Ref : Audit Query U/R 162

Respected Sir,

With reference to the above query raised by your auditors please note the following points :

1. As regards providing you with final accounts for the accounting year 2020-21 including arrears from 2017-18 please note that the final accounts of the society for the above accounting years are ready at our disposal to be audited by your goodself and placed before the general members of the cooperative society. However, we would take this opportunity to request you to audit the final a/cs. for the years 2017-18 & 2018-19 at the earliest as we intend to hold our AGM on the 18.09.2021, auditing of final accounts for the rest accounting period may be carried on as per your convenience till the accounting year 2020-21. It would not be out of place to state that it was the responsibility of the previous Board Of Directors(BOD) to have this done which they have neglected to do.
2. As regards providing you the resolutions from 16.05.2017 to 16.02.2020 please note that the resolutions were supposed to be drafted and preserved by the previous BOD and handed over to us for preservation and audit purpose. Unfortunately the previous BOD did not hand us any copy of resolutions. It would not be out of place to state that we have already intimated the matter to the Assistant Registrar of Cooperative Societies (Kolkata Range) and are awaiting further instructions from their end, a copy of the letter sent to ARCS is being attached herewith for your information and necessary action in the matter.

Thanking You,

Yours faithfully,

Jonmoy Ghosh

Geny. Secretary
The High Court Co-operative
Society Limited, Calcutta