## GOVT. OF NCT OF DELHI OFFFICE OF THE REGISTRAR COOPERATIVE SOCIETIES OLD COURT BUILDING, PARLIAMENT STREET, NEW DELHI

F.No.47/Policy/RCS./21/2016/ /32.

Dated:- 15/04/24

## Directive under section 42 of Delhi Cooperative Societies Act, 2003.

Whereas, every cooperative society has statutory obligation under section 60 (1) of DCS Act 2003 to get the annual accounts audited every year by an auditor from the panel of the office of Registrar Cooperative societies. But it has come to the notice that audit of societies/Group Housing Societies, in a number of cases, remain pending for years. As a result, many societies do not hold Annual General Meeting of society and do not present copy of audit report, audited accounts and annual budget of expenses for the ensuing year in the AGM and violation under section 31 read with rule 102 of DCS Act 2003 and Rules 2007 are observed. Also cooperative societies under violation of statutory obligations under section 31 read with rule 102 of DCS Act 2003 and rules 2007, commit further violation and hold Special General Body meetings (SGBM) under section 33 of DCS Act and transact the business reserved for AGM.

Accordingly, I, A K Singh Registrar Cooperative Societies Delhi exercising the powers conferred under provisions of the DCS Act 2003 and DCS Rules 2007 do hereby direct all the Managing Committees of the cooperative societies registered in Delhi including group housing societies to not to hold SGBM and transact business reserved for AGM during pendency of audit of societies but should convene meeting with approval of RCS and hold AGM of society under section 31 (2) of DCS Act 2003 and conduct the business reserved for AGM including passing of annual budget of expenses for the ensuing year. Further any expenditure incurred without conducting of General Body Meeting within the prescribed time limit liable to be recoverable as arrears of land revenue from such delinquent members of the cooperative societies in the same manner as provided in section 111 of DCS Act 2003.

Violation of above directive will tantamount to violation of section 42 of DCS Act 2003 and action in terms of DCS Act 2003 and relevant Rules 2007 shall be taken against the violators/erring Managing Committee of the society.

This comes into effect immediately

(A.K. SINGH, I.A.S)

REGISTRAR COOPERATIVE SOCIETIES

Copy forwarded for information to:-

1. The President/Secretary of All cooperative Societies/CGHS/CHBS through concerned section.

2. P.A. to Deputy Registrar.

3. All Asstt. Registrars/Branch in-charges.

4. In-charge Computer Cell to upload this circular in the website.

REGISTRAR COOPERATIVE SOCIETIES