

**THE H.P. STATE CO-OPERATIVE AGRICULTURE AND RURAL  
DEVELOPMENT BANK LTD.KASUMPTI SHIMLA-171009**

**EXPRESSION OF INTEREST  
for Conducting Statutory Audit of the Bank for the FY 2021-2022**

The H.P. State Cooperative Agriculture & Rural Development Bank Ltd invites bids for engaging Chartered Accountant, Firm(s) listed under category A and B out of the panel approved by the H.P State Government vide notification no.3-19/2021-Coop (A) dated 07.09.2021 on competitive rates for conducting the Statutory Audit of Bank Branches of SARDB and KPARDB and their Head Offices for the financial year 2021-22.

The interested Chartered Accountant Firms as approved by the State Govt. having either "A" or "B" category should apply within a period of 10 days from the date of publication of this EOI quoting their rates to the Managing Director of the Bank in sealed envelope marking it at the top as "EOI for Statutory Audit of the Bank for the FY 2021-2022".

The Bank reserves the right to decide and allocate the work to any firm based on its experience and capability as the lowest rate will not be the sole criteria for allocation of work. For scope of work requisite conditions and panel of CA's approved by the State Govt., the applicant may refer to Bank's website [hpardb.in](http://hpardb.in)

**Dated:**

  
**Managing Director**

**THE H.P. STATE CO-OPERATIVE AGRICULTURE AND RURAL  
DEVELOPMENT BANK LTD.KASUMPTI SHIMLA-171009**

The H.P. State Cooperative Agriculture & Rural Development Bank Ltd. Is looking for the engagement of services of Chartered Accountant Firm(s) listed under category A and B out of the panel approved by the H.P. State Government on competitive rates for conducting the Statutory Audit of the Bank Branches and Its Head Office for the financial year 2021-2022.

**While conducting the audit the following conditions/instructions may be strictly complied:**

1. Chartered Accountant, Firm(s) must be listed under category A and B out of the panel approved by the H.P. Government.
2. Audit should be completed on or before 31<sup>st</sup> July 2022.
3. Total Bank branches 81 and Head offices of SARDB and KPARDB.

**Fee Structure**

1. Head Office: The maximum Audit Fee for Head Office will be Rs 1,15,500/- ( Rs one lakh fifteen thousand five hundred only + GST.
2. The TA /DA and halting charges will be paid separately as per the fee structure approved vide Registrar Cooperative Societies. office order No. 3-995/78-A VIII dated 02.06.2018 (copy attached)
3. Maximum Tax Audit Fee will be Rs 50000/- (Rs Fifty Thousand only).
4. Auditor shall submit the complete audit report on Long Form Audit Report (LAFAR) in duplicate supported by lists and detailed comments, where ever required filing along with scrutiny of ITR of concerned year and in future to plead the case of the Bank before the competent Authority, if so required without additional fee.
5. The Tax Audit under the income Tax Act, 1961 is also be conducted and all required statements is submitted on the prescribed format.

**Additional Conditions:**

1. Detailed comments on each head of Balance Sheet to be given in the audit report.
2. Comments upon composition of Management, BOD meetings held during the audit period and decisions taken in the BOD meetings, any decision in violation of provisions of HP SARDB Bank's Act, 1979 and Rules 1990 and HP Co-op Societies Act, 1968 or Guidelines issued by the RCS from time to time.
3. Review and detailed comments on each item of Long Form Audit report (LAFAR) for Cooperative Bank's revised framework i.e., CAMELSC (Capital, Asset quality, Management Earing Appraisal, Liquidity Management, Systems and Controls and Compliance.
4. Audit Classification of Bank to be done as per directives of NABARD.

5. Adherence to relevant circulars of NABARD.
6. Review and comments of implementation of the Prudential Norms on Assets Classification and Income recognition.
7. Review of Investment Policy of Bank and categorization of investment and its valuations.
8. Physical verification of Investment instruments and scripts.
9. Assessment of bank's Operational Risk Management.
10. Assessment of bank's credit Risk Management (CRM) and Loan Mechanism.
11. Reviewing of position of Fraud cases in Bank and comments preventive measures and steps for early detection.
12. Maintenance of SLR as per NABARD Guidelines.
13. Comments on reconciliation of entries outstanding in the inter -branch, inter -bank accounts, Suspense Accounts, Sundry deposit Accounts.
14. Verification of compliance by the bank to the internal inspection, NABARD Inspection previous year Audit Report and comments.
15. Classification of Assets under NPA is checked exhaustively and MOC's be highlighted and incorporated in the Balance Sheet.
16. To check the Expenditure vouchers as per the limit or authorization from HO.
17. To check the cash retention by the branches as per the cash retention limit fixed by the Bank and excess/idle funds retained by the branches without justification.
18. To check the Demand Collection Balance (DCB) and its correctness.
19. To check the achievement of target fixed under Loans, Recovery and Deposits.
20. To check the correctness of loan accounts during its transfer from LP accounts.
21. Physical Verification of stock articles.
22. Any other area which Statutory Auditor feel necessary for true and fair picture of the Bank/Branches.

  
Vivek Chauhan,(HAS)  
Managing Director.



(25)

No. Coop-3-995/78-A-VIII  
Directorate of Cooperation  
Himachal Pradesh, Shimla-9

To

CA Yogesh Verma, Chairman,  
H.P. Branch of NIRC of ICAI,  
1<sup>st</sup> Floor, Sidhi Vinayak Apartments,  
Near Petrol Pump, Vikas Nagar, Shimla-171009.

Dated : Shimla-9, the 02<sup>nd</sup> June, 2018

Subject : Regarding revision in reimbursement of TA/DA and halting charges.

Sir,

This is with reference to your office letter dated 26<sup>th</sup> April, 2018, the criteria/norms fixed for reimbursement of TA/DA and halting charges earlier vide this office letter of even no. dated 18/05/2010 are revised as under :

1) **For branches within 20 KMs from the auditor's registered office**

- i) No TA/DA and no halting charges shall be paid
- ii) Travelling charges will be paid @ Rs. 7/- per KM.

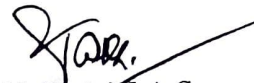
2) **For branches beyond 20 KMs and upto 40 KMs from the auditor's registered office**

- i) Daily allowance shall be paid @ Rs. 300/- for the Chartered Accountant and Rs. 200/- per head for the audit staff.
- ii) Travelling charges will be paid @ Rs. 7/- per KM provided that entire audit team shall travel by single vehicle. No individual mileage shall be paid.
- iii) No halting charges shall be paid.

3) **For branches beyond 20 KMs and upto 40 KMs from the auditor's registered office**

- i) Daily allowance shall be paid @ Rs. 300/- for the Chartered Accountant and Rs. 200/- per head for the audit staff.
- ii) Travelling charges will be paid @ Rs. 7/- per KM provided that entire audit team shall travel by single vehicle. No individual mileage shall be paid.

- iii) Lodging charges shall be paid equivalent to the room rent charges for private stay in PWD/Govt. Guest House subject to the production of actual receipt. In case of non-availability of accommodation in Govt. Guest Houses, the lodging charges shall be paid in lump sum @ of Rs. 500/- per day.



(Dr. R.N. Batta) I.A.S.  
Registrar Cooperative Societies,  
Himachal Pradesh Shimla-9

Endst. No. As above

Dated: Shimla-9, the 02th June 2018

Copy to :

1. The Managing Director, the H.P. State Cooperative Bank Ltd; the Mall Shimla for information and necessary action.
2. The Managing Director, the Kangra Central Cooperative Bank Ltd; Dharamshala for information and necessary action.
3. The Managing Director, the Jogindra Central Cooperative Bank Ltd; Solan for information and necessary action.



(Dr. R.N. Batta) I.A.S.  
Registrar Cooperative Societies,  
Himachal Pradesh Shimla-9

**List of Chartered Accountants approved by the State Government to conduct the audit of the  
Cooperative Banks/Institutions/Societies**

S. No.	Dist. / Circle	Name of CA/ CA Firm	Address	Contact No. /Email id	Type of Firm	GST in HP	ITR & B/S attached	Turn over (in lacs)	Cate gory
<b>Bilaspur</b>									
1	1	Rajender Kumar & Associates	Hari Ram Sharma, Opposite Civil Hospital, Ghumarwin, Distt. Bilaspur -	9805237590,9816037590/caghumarwin@gmail.com	Proprietor ship	N/A	YES	11.37	IV
2	2	Rajesh Ramesh & Associates	Near Bachat Bhawan Ghumarwin, Distt. Bilaspur- 174021	7018612482,9816431813/rajeshsoni_2002@yahoo.com	Proprietor ship	N/A	YES	13.55	IV
3	3	Pawan C Sharma & Associates	Nanawan, P.O. Nanawan, P.O. Nanawan, Tehsil Ghumarwin, Distt.	01907283019, 9815696735, pawansharmacca@gmail.com	Proprietor ship	YES	YES	29.57	IV
4	4	Garg Bansal & Associates	Village Chhanjyar, P.O. Dadhol, Tehsil Ghumarwin, Distt. Bilaspur -174023	7696821533, gba.taxauditor@gmail.com	Partner ship	YES	YES	49.10	I
5	5	H A M N & Co.	30-A, Main Market, Bilaspur -174001	8219918072, akram3277@gmail.com	Partner ship	YES	YES	39.91	II
<b>Chamba</b>									
6	1	Dhawal Mohan	3-Top View Apartments, Khoc Pukhar, Dalhousie, Distt. Chamba - 176304	9418993913,dhawal mohan@outlook.com	Proprietor ship	N/A	YES	14.03	IV
7	2	Jagdish Grover & Associates	Mohalla Mugla, P.O. Hardaspura, Chamba - 176314	01899220220, 01899226464 caofficechamba@gmail.com	Partner ship	YES	YES	54.68	II
<b>Dharamshala</b>									
8	1	Sethi Sethi & Associates	VPO Sidhwari, Tehsil Dharamshala, Distt. Kangra - 176102	9899952014 fcaravisethi@gmail.com	Partner ship	YES	YES	30.11	III
9	2	Bhanot Sapan & Associates	Near Old Bus Stand, P.O. Nagrota Bagwan, Distt. Kangra - 176047	9418101925, 01892249101	Partner ship	YES	YES	13.50	III
10	3	Awasthi Sunil Kumar & Co.	C/O Sh. Ramesh Kumar, S/O Sh. Brij Lal, Near Dari By Pass, VPO Dari Dharamshal, Distt. Kangra - 176057	9816337559 casunilkumar15@gmail.com	Proprietor ship	YES	YES	10.16	IV
11	4	Dogra Naresh & Associates	Vill & PO Maherna, Kangra - 176001	9418012009, 01892260089 dna.kangra@gmail.com	Proprietor ship	YES	YES	17.48	IV
12	5	Vijay Kumar Sharma & Associates	Near Shree Hanuman Mandir, Nagrota Bagwan, Distt. Kangra - 176047	01892250511 cavijaysharma@gmail.com	Partner ship	YES	YES	52.36	II



	6	Wardhan Duggal & Associates	54, Housing Board Colony, Kangra-176001	9418017200, 01892263300 sameer_bassi@yahoo	Partnership	YES	YES	12.11	II
14	7	RP & Co.	Adhunik Readymade Store Building, 2nd Floor, Main Chowk, Kotwali Bazar Dharamshala - 176215	9810066177,9418619469, puricafirm@gmail.com	Proprietorship	N/A	YES	6.06	IV
15	8	Anoop Joshi & Associates	Old Charri Road, Kotwali Bazar, Dharamshala, Distt. Kangra -176215	9816489003, 9815933058, anoopjoshica@gmail.com	Proprietorship	N/A	YES	18.22	III
16	9	SC Dhar & Co.	Gurudwara Road, Dharamshala, Distt. Kangra -176215	9816022090, 0189222090, scdharco@rediffmail.com	Proprietorship	YES	YES	32.72	IV
17	10	Rakesh J Arora & Co.	Dhauladhar Colony, Near Industrial Area, Nagrota Bagwan, Distt. Kangra - 176047	9816583839 caarorahp@gmail.com	Proprietorship	YES	YES	37.84	IV
<b>Hamirpur</b>									
18	1	Manoj R Kumar & Associates	Vill. Sulgwan, PO Jahu, Tehsil Bhoranj, Distt. Hamirpur-176048	9805493871, camanojanand@yahoo.com	Proprietorship	N/A	YES	15.81	IV
19	2	Rajesh Sharma and Associates	Main Bazar Mehre, Tehsil Barsar, Distt. Hamirpur - 174305	9023589886, carajesh2013@gmail.com	Proprietorship	N/A	YES	10.67	IV
20	3	Arun Giri & Associates	Flat No. 1, Uppal House, Near Devpal Chowk, New Road, Ward No. 6 Hamirpur-177001	9418090744 arungir@gmail.com	Proprietorship	YES	YES	20.43	IV
21	4	Sanjay Kumar Kaushal & Co.	Hamirpur Road, Near Bus Stand Nadaun, Tehsil Nadaun, Distt. Hamirpur- 177033	9816298761 casanjaykaushal@gmail.com	Proprietorship	N/A	YES	12.76	IV
22	5	Pallav Chhabra & Associates	C/O Lakshni Automobiles, Vill. Manpul; Tehsil Nadaun, Hamirpur - 177033	9915702692 capallavchhabra@gmail.com	Proprietorship	N/A	YES	10.11	IV
23	6	M.S. Patyal & Co.	Opposite Boys School Ground, Near State Bank of India, Hamirpur -177001	9418003271 mspatyal90@gmail.com	Proprietorship	YES	YES	32.62	IV
24	7	Sandeep K. Sharma & Co.	19/7, Shanti Bhawan, Old Bus Stand, Gandhi Chowk, Distt. Hamirpur -177001	9418082277,9418084277 casksandeep@gmail.com	Proprietorship	N/A	YES	5.77	IV
25	8	Arvind Ajay & Associates	1st Floor, Near Gandhi Chowk, Opp. United India Insurance, Hamirpur -177001	9418469400 w2arvcind@yahoo.co.in	Proprietorship	YES	YES	34.29	IV

	9	Sandeep M Kumar & Co.	# 97, Ward No. 5, Behind Satnam Jewellers, Opposite Sai Sweets, Main Bazar Hamirpur -	8556008550, 9418795516, info.smk.ca@gmail.c om	Partner ship	YES	YES	9.82	III
27	10	Sharma Rajeev & Associates	19/7, Soharu Complex,Old Bus Stand, Gandhi Chowk, Hamirpur-177001	01972223560, 9418073460, carajeev1@gmail.co m	Partner ship	YES	YES	55.92	II
Jubbal									
28	1	Divesh Kamta & Associates	Vill. Banchuna, P.O. Karsa, Tehsil Rohru, Distt. Shimla-171207	7833027284, dkamta007@gmail.c om	Proprietor ship	N/A	YES	5.21	IV
Kullu									
29	1	Raman Manoj & Co.	Opposite Amit Hotel, Katoch Complex, Bhuntar, Distt. Kullu - 175125	9816563053, 7018033100, ca.ramansharma@ya hoo.in	Proprietor ship	N/A	YES	9.74	IV
30	2	Inder Raj & Associates	NH-21, Pirdi Mohal, Kullu -175126	9418006611, ira910@gmail.com	Proprietor ship	YES	YES	49.79	IV
31	3	Salgi Ram Thakur & Co.	C/O Hotel New Ambika International, Behind Telephone Exchange, PO and Tehsil Manali, Distt. Kullu -175131	9582709289, 9418501461, casalgiram@gmail.co m	Proprietor ship	N/A	YES	8.6	IV
32	4	Ravinder Gumra & Associates	Near HPPWD Workshop, PO Shamshi, Behind Panchayat Bhawan, Tehsil Bhuntar, Distt. Kullu- 175126	9816879414, cagumra@gmail.com	Proprietor ship	YES	YES	20.44	IV
33	5	Alka & Co.	C/O Sh. Bhagwan Singh, 48 Mission Road, Near Manali Motor Workshop Manali, Distt. Kullu- 175131	9736545441, alkaca2008@gmail.c om	Proprietor ship	N/A	YES	13.08	IV
34	6	Richa Aditya Karir & Associates	Village Badah (Shakti Nagar) PO Mohal, Tehsil & Distt. Kullu - 175126	9459064856 carichaadityakarir@ gmail.com	Proprietor ship	N/A	YES	5.12	IV
35	7	Aditya Karir & Associates	Village Badah (Shakti Nagar) PO Mohal, Tehsil & Distt. Kullu - 175126	9459556000, caadityakarir@gmail. com	Proprietor ship	N/A	YES	6.33	IV
Mandi									
36	1	Gaurav Thakur & Co.	Near Madhoraj Temple, Near Rajmahal Hotel, Mandi-175001	9716305901, ca.gauravthakur@gm ail.com	Proprietor ship	N/A	YES	14.04	IV
37	2	Avinash Chandel & Associates	Main Market, Sarkaghat, Distt. Mandi -175024	9418074819, 8219206548 chandelavinash@roc ketmail.com	Proprietor ship	N/A	YES	16.55	IV
38	3	Ashish Mahajan & Associates	# 51/10, Adjoining Tarna Stairs, Opposite Indira Market, Mandi - 175001	9816027515, 01905221910 ca.amahajan@gmail. com	Partner ship	YES	YES	28.00	I



40	4	Sukhlal Singh & Associates,	Ratti Road, Ner Chowk, Distt. Mandi- 175008	9805191109, sukhblal99@gmail.com	Proprietor ship	N/A	YES	17.45	IV
	5	Kusum Prem & Associates	N-21, Bhagwan Dass Market, Bhojpur Bazar, Tehsil Sundernagar, Distt. Mandi- 175002	9418303990 kusumsaini83@gmail.com	Partner ship	N/A	YES	15.64	III
41	6	Rajesh Mehra & Associates	H.No. 171/4, Guleria Building, 2nd Floor, School Bazar, Mandi - 175001	9816035100 puneetgargca@gmail.com	Partner ship	YES	YES	123.93	I
42	7	Garg Sweena & Associates	258/9, Opp. Naresh Furniture, Bhojpur Bazar, Sunder Nagar, Distt. Mandi- 175002	98050-91443 gargsweenaca@gmail.com	Partner ship	YES	YES	13.69	III
<b>Nurpur</b>									
43	1	Kumar Mahesh & Co.	Shop No. 5, 1st Floor, Near Railway Crossing, Jassur, Tehsil Nurpur, Distt. Kangra- 176201	9805113556, jagdishca23@gmail.com	Partner ship	YES	YES	4.35	III
44	2	P A R K S & Co.	CA Anand Pathania, Ward No. 02, Opp. Housing Board Colony, Near ITO Office, Nurpur, Distt. Kangra - 176202	9478041859, 9478633329, ca.anandpathania@gmail.com	Partner ship	YES	YES	33.00	III
45	3	P A R S & Co.	Behind KCC Bank, Opp. Post Office Jassur, Tehsil Nurpur, Distt. Kangra - 176201	9418094695, 6230194695, capuneetsharma2011@gmail.com	Partner ship	YES	YES	48.81	II
46	4	Amit Marwaha & Co.	Plot No. 32, Phase 2, Industrial Area, Sansarpur Terrace, Tehsil Quasba Kotla, Distt. Kangra -	9815961063, caamitmarwaha@gmail.com	Partner ship	YES	YES	67.10	II
<b>Palampur</b>									
47	1	A Sood & Co.	C/O M/S Sai Traders, Bhawarna Road, Thakurdwara, Palampur, Distt. Kangra- 176102	9914404124, caanshulsood@gmail.com	Partner ship	YES	YES	44.40	II
48	2	Sanjiv Kumar & Co.	Sudesh Nilay, Ward No. 2, Near ICICI Bank, Baijnath Road, Palampur, Distt. Kangra - 176061	9625884888, ca.sanjivjaswal@gmail.com	Proprietor ship	N/A	YES	18.51	IV
49	3	Guglani S & Associates	C/O Sanjay Rana, Shop No. 7, Block C, 2nd Floor, HRTC Complex, Palampur, Distt. Kangra - 176061	9816381930, sanjayguglani2000@yahoo.co.in	Partner ship	N/A	YES	14.05	III
50	4	Ashish Ramesh & Co.	Main Bazar Baijnath, Tehsil Baijnath, Distt. Kangra- 176125	9736979888, ashishpandit123@gmail.com	Proprietor ship	N/A	YES	9.96	IV

	5	Ansuman Sharma & Associates	C/O Santoshi Automobiles, VPO Bhawarna, Tehsil Palampur, Distt. Kangra - 176083	8628841355, ansuman.ca@gmail.com	Proprietorship	N/A	YES	9.83	IV
52	6	Manu Sharma & Co.	Ground Floor, Manglani Garments, Scandal Point Palampur, Distt. Kangra - 176061	9805417034, camanusharma@gmail.com	Proprietorship	YES	YES	19.36	IV
53	7	Sandeep Kakkar & Co.	Near IT Office, Palampur, Distt. Kangra - 176061	9816031318, sandeep@sandeepkakar.in	Proprietorship	YES	YES	61.41	IV
<b>Shimla</b>									
54	1	Thakur Y S & Co.	Vimal Cottage Engine Ghar Sanjauli, Shimla-171006	9418487875, 01777962990 ysthakur@yahoo.co.in	Proprietorship	YES	YES	11.37	IV
55	2	A Singhi & Associates	C/O Rai Chand & Bros. 19/1, Ganj Road, Shimla - 171001	01772816700, 9218560010, amansinghaca@yahoo.co.in	Partnership	YES	YES	27.35	II
56	3	Rajesh Saxena & Co.	Jai Devi Cottage, Near Junior Auckland School, Lakkar Bazar, Shimla-171001	9816126180 rajesh_saxena60@yahoo.in	Proprietorship	N/A	YES	11.74	IV
57	4	Anil Karol and Co.	77, 1st Floor, Lower Bazar, Shimla-171001	9418152278, 9805194077 akcoshimla@gmail.com waliaumesh@gmail.com	Partnership	YES	YES	128.46	II
58	5	Ravi Sood & Co	Devi Saran Building, 82, Ganj Road, Shimla-171001	01772658741, 01772802808, 9816020808 rcsshimlainvestment@yahoo.com	Proprietorship	YES	YES	11.93	IV
59	6	Abhay Aggarwal & Associates	3-4, Sai Enclave, Main Bazar, Rampur Bushahr, Shimla-172001	9418007777, 01782233177 caabhay1@gmail.com	Proprietorship	YES	YES	22.99	IV
60	7	K.N. Chandla & Co.	169, Block -6, SDA Complex, Kasumpti, Shimla-171009	01772620029, dksood9@gmail.com	Partnership	YES	YES	75.30	II
61	8	Gupta Piyush & Associates	C/O Tulsi Dass Gupta, Gupta Building, Lower Totu, Shimla-171011	9736833760, piyushg686@gmail.com	Partnership	N/A	YES	8.40	IV
62	9	Doger & Co.	First Floor, Opp. Panchayat Bhawan Main Gate, Bus Stand, Shimla-171001	01772656809, 01772656161, dogersachin@gmail.com	Partnership	YES	YES	93.30	I
63	10	Yogesh Verma & Co.	Sood Complex, Top Floor, Below BCS, New Shimla-171009	9418110514, 7018659782, yogesh19761@gmail.com	Proprietorship	N/A	YES	5.93	IV
64	11	Tiwari Dogra & Associates	Jagat Gian Apartment, Top Floor, By Pass Chowk, Shimla - 171002	01772627046, 9418119067,	Partnership	YES	YES	20.21	III



	12	Pankaj Rattan & Co.	Crystal Lodge, Ground Floor, Elysium Estate, Bharari Road, Shankli, Shimla-171001	9805855666, pankajrattansharma@yahoo.co.in	Partnership	YES	YES	28.58	III
66	13	CPM & Co.	G-2nd Floor, MC Commercial Complex, Circular Road, Shimla-171001	01772654956, office@homi.in	Partnership	YES	YES	12.95	I
67	14	Harish Devesh & Associates	77/1, The Mall, Shimla- 171001	9810113002, caharish1953@gmail.com	Partnership	YES	YES	6.17	III
68	15	Anil K Sood & Co.	U/F-56, Lower Bazar, Shimla-171001	9816054000, 9817377327, aksco87@gmail.com	Partnership	YES	YES	70.92	I
69	16	Lamba Vij & Co.	Woodland House, New Land Estate, Circular Road, Shimla-171001	01772625054, 9697900029, lbcoshimla@gmail.com	Partnership	YES	YES	108.56	II
70	17	JMA & Co.	SCO-306-308, Block-A, Maple Hill Plaza, Kamla Nagar, Sanjauli, Shimla - 171006	9459033000, cajmshimla@gmail.com	Partnership	YES	YES	30.17	II
71	18	Vikas Sood & Co.	154 Cheoge House, Summerhill, Shimla-171005	9418005659, vikassood154@gmail.com	Proprietorship	YES	YES	10.49	IV
72	19	R.K. Kaushal & Co.	Chamber No. 7, Top Floor, Aroma Hotel, Below High Court, Shimla-171001	01772652045, 9816006660, anjath1997@yahoo.com	Proprietorship	YES	YES	26.63	IV
73	20	Mukesh K Sharma & Associates	Top Floor, Block No. 18 A, SDA Complex, Kasumpti, Shimla-171009		Partnership	YES	YES	75.54	II
74	21	Soni & Rustogi	Loktus Villa, Near Navrattan Guest House, Chotta Shimla, Shimla-171002	9418188588, 01772624188, ca.sksoni@gmail.com	Partnership	YES	YES	54.32	I
75	22	Soni Gulati & Co.	Roshan Leela, 174/2, Near Govt. School Mehli, P.O. Kasumpti, Shimla-171009	01772626793, 9418272169, sonisuresh9@gmail.com	Partnership	YES	YES	50.63	I
76	23	Vipul Sood & Co.	Saraswati Bhawan, North Oak Sanjauli, Shimla-171006	01772842055, 9816059059, vipulsood.co.@gmail.com	Proprietorship	YES	YES	53.45	IV
77	24	Anurag Sharma & Co.	20 Lakkar Bazar, Shimla-171001	9218588266, 9805533266, anuragagfca77@gmail.com	Proprietorship	YES	YES	16.59	IV
78	25	Khem & Associates	1st Floor, Prabhat Cottage, Below Block No. C-15, Himuda Colony, Vikas Nagar, Kasumpti, Shimla-171009	8629835600, 8219232709, cakhemsharma@gmail.com	Proprietorship	YES	YES	19.46	IV



	26	Yudhvir Thakur & Co.	Omesh Cottage, Near Ashlana Regency, Chotta Shimla, Tehsil & Distt. Shimla-171002	7018817032, harishkumar9852@gmail.com	Proprietorship	N/A	YES	7.41	IV
80	27	Mahajan Parshad & Co.	Green House, Near Petrol Pump, Vikas Nagar, Kasumpti, Distt. Shimla-171009	9418061400, 01772620581, parshad2003@yahoo.co.com	Partnership	YES	YES	20.93	II
81	28	K. Sandhu & Co.	Vijay Villa, Below Children Park, Sukh Ashram Area, Sanjauli, Shimla-171006	01772640898, 9816031297, casandhu@yahoo.co.in	Proprietorship	YES	YES	12.73	IV
82	29	D. L. Duggal & Co.	Block No. C-16, Flat No. 4, Vikas Nagar, Shimla-171009	9811028319,	Partnership	YES	YES	34.68	II
83	30	IP Tuli & Associates	62 Top Floor, The Mall Shimla- 171001	01772654787, 9816025980, inder_tull@rediffmail.com	Partnership	YES	YES	19.88	IV
84	31	A.Kay Mehra & Co.	B4, Lane 3, Sector-1, Phase-1, New Shimla, Distt. Shimla-171009	9956358976, akmehra23@rediffmail.com	Partnership	YES	YES	163.29	I
<b>Sirmour</b>									
85	1	Shiv K Garg & Associates	289/8, Bara Chowk, Nahan, Distt. Sirmour-173001	9816004713, 01702226165, skgnhn@gmail.com	Proprietorship	YES	YES	6.03	IV
86	2	Harish Vaish & Co.	108/6, By Pass Road, Paonta Sahib, Distt. Sirmour-173025	9418044978, harish.vaish24@gmail.com	Proprietorship	YES	YES	19.26	IV
87	3	Sumit Aggarwal & Associates	Near Bank of Baroda, Kala Amb, Distt. Sirmour-173030	9315143934, 9355504529, prateekgarg@icai.org	Partnership	YES	YES	10.15	III
88	4	C Vohra & Associates	Near Bank of Baroda, Kala Amb, Distt. Sirmour-173030	981307981, cachandanvohra@gmail.com	Partnership	N/A	YES	13.64	III
89	5	Umesh Dada & Co.	92/10, Devi Nagar, Paonta Sahib, Distt. Sirmour-173025	7888699797, udco.ca@gmail.com	Partnership	N/A	YES	18.69	III
90	6	Laljee Agarjeet & Co.	House No. 127, Ward No. 6, By Pass Road, NH 72, Paonta Sahib, Sirmour-173025	8263860926, lalagraj23@gmail.com	Proprietorship	YES	YES	5.22	IV
91	7	Sharma Gupta & Associates	1st Floor, Opp. Melting Moments, Paonta Sahib, Sirmour-173025	9418894544, ssapaonta@gmail.com	Partnership	YES	YES	7.34	IV
92	8	Prateek Garg & Associates	#303/8, Bara Chowk, Nahan, Distt. Sirmour-173001	9418819327, prateekgarg229@gmail.com	Proprietorship	N/A	YES	4.91	IV

	9	Rajeev Lakshmi Bansal & Co.	C/O Srishti Biotech, Opp. Alahabad Bank, 238/5, Shamsherpur, Paonta Sahib, Sirmour-173025	9315373372, 9896261710, carajeevbansal@yahoo.com	Partnership	YES	YES	68.44	I
<b>Solan</b>									
94	1	Ashok Jindal & Associates	Royal Chambers, Kasauli Road, Sector-2, Parwanoo, Distt. Solan-173220	01792232196, 01792233005, 9418032191, ashokjindalca91@gmail.com	Proprietorship	YES	YES	13.62	IV
95	2	Mukesh Prithvi & Associates	Shop No. 3FF, Pammi Complex, Opp. Hotel 4 Seasons, Nalagarh-Pinjore Highway, Baddi Solan -173205	9417611116, mukeshmanjhu@gmail.com	Proprietorship	N/A	YES	6.89	III
96	3	Rakesh RS Garg & Co.	Flat No. 6, Ruchika Apartments (Phase-I), Circular Road, Solan -173212	01792221668, 9805524288, rakeshkgarg68@gmail.com	Proprietorship	N/A	YES	14.18	IV
97	4	Rahul Mittal & Associates	Panipat House, Punj Building, Kasauli Road, Sector-2, Parwanoo, Distt. Solan-173220	9729092016, rahulca21@gmail.com	Proprietorship	N/A	YES	13.97	IV
98	5	Manoj Jai Prakash & Associates	SCF-1C, Sector-I, Parwanoo, Distt. Solan -173220	8091003972, capriyabansal@gmail.com	Proprietorship	YES	YES	9.58	III
99	6	Pawan K Sharma & Associates	1st Floor, Shanti Complex, Traffic Lights Chowk, Baddi, Distt. Solan -173205	01795247184, 9816395184, ca.pawansharma@yahoo.com	Proprietorship	N/A	YES	10.76	IV
100	7	S Gupta Tondon & Co.	C/O Target Components and Equipments, Vill. Akanwali Morepa, N Road, Behind Kapkon Industries, Baddi,	9215303555, sguptatondonca@gmail.com	Proprietorship	YES	YES	5.46	IV
101	8	Tilak Varun & Associates	108-109B, City Center Plaza, Near Distt. Courts, The Mall Road Solan, Distt. Solan -173212	01792220175, 9805028580, ca.tilakrajsharma@gmail.com	Partnership	YES	YES	34.83	III
102	9	Amit S Goyal & Co.	SCO-24, 1st Floor, Chauhan Complex, Solan-173220	8950212927, caamitgoyal12@gmail.com	Proprietorship	N/A	YES	14.6	IV
103	10	Manish K Gupta & Associates	239, The Mall, Amar Promoters Building, Solan-173212	01792224054, 9914024276, ca_mkg1999@yahoo.	Partnership	YES	YES	41.96	I
104	11	DKBS & Co.	Shop No. 6, 1st Floor, Near Taxi Union, Sai Road, Baddi, Distt. Solan- 173205	8580777681, 9466950497, dkbsandcompany@gmail.com	Partnership	YES	YES	16.69	IV
105	12	Manocha & Associates	Ward No. 1, Chuhuwal Friends Colony, Near Shitla Mata Mandir, Nalagarh, Distt. Solan-174101		Proprietorship	N/A	YES	7.55	IV



	13	Suresh Gaur & Associates	Plot No. 7A, Gabriel Road, Sector-2, Parwanoo, Distt. Solan -173220	9816033077, gaurca@gmail.com	Proprietorship	YES	YES	44.47	IV
107	14	Vigyan Arora & Co.	Plot No. 7A, Gabriel Road, Sector-2, Parwanoo, Distt. Solan -173220	9815000485, vigyan@vigyanarora.com	Partnership	YES	YES	140.7	II
108	15	Gupta Anoop & Associates	A7-F, Big B Complex, Sai Road, Baddi, Distt. Solan-173205	9463578510, anoop.gupta0305@gmail.com	Partnership	YES	YES	27.35	II
109	16	Mahesh Arora & Associates	2nd Floor, Opp. Children Park, The Mall Solan - 173212	9816024282, 01792220841, camahesharora@gmail.com	Partnership	YES	YES	18.29	III
110	17	Sanjay Ram & Co.	Plot No. 67, 2nd Floor, Taksh Complex, Opp. Post Office, Sector-I, Parwanoo, Distt.	9316444827, 9041044827, sramca1998@gmail.com	Partnership	YES	YES	123.88	III
111	18	R. Ahuja & Associates	MIG-46, First Floor, Sector-1, Parwanoo, Distt. Solan-173220	7018888178, caahuja@yahoo.co.in	Proprietorship	YES	YES	9.35	IV
112	19	Kamal Yadav & Co.	1st Floor, Narsimha Mandir, Annexe Palace Road, Solan-173212		Proprietorship	N/A	YES	14.3	IV
113	20	Mittal Goel & Associates	Plot No. 7-C, Sector - 2, Opp. Renu Printer, Parwanoo, Distt. Solan -173220	9814836798, consult@mgacaindia.com	Partnership	NO	YES	99.49	I
114	21	Deviyal K. & Co.	C/O Carmel Publishers K No 77, Pathru, PO Kothaja, Tehsil Kasauli, Distt. Solan -173233	9988400333, deviyalko@gmail.com	Partnership	N/A	YES	6.73	III
115	22	Aaryaa & Associates	Show Room No. 1, 1st Floor, New Shopping Complex, Near Gupta Hospital, Opp. Truck Union, Baddi, Nalagarh Highway, Tehsil Baddi, Distt. Solan-173205	9814798644, cahchahal@gmail.com	Partnership	YES	YES	83.82	I
116	23	Sharma Hitesh & Associates	Big B Complex, Near Dawat Restaurant, Baddi, Distt. Solan-173205	9468180445, cahhiteshsharma13@gmail.com	Proprietorship	N/A	YES	9.19	IV
117	24	Mohinder K. Sharma & Co.	Mansha, Sunny Side, Near Tip Top Hotel, Solan -173212	01792223435, 9816082082, camksolan@yahoo.co.in	Proprietorship	YES	YES	23.44	IV
118	25	Kumar Dushyant & Co.	H. NO. 102, Gulmohar D1, Omex Parkwood, Chakkan Road, Baddi, Distt. Solan- 173205	9816653123, dushyant.kumar@icai.org	Proprietorship	YES	YES	9.41	IV
119	26	Babbar & Co.	Babbar Bhawan, Green Tower, Sector-1, Parwanoo, Distt. Solan -173220	01792232644, 01792232786, 9418013001, babbarco@gmail.com	Proprietorship	YES	YES	36.82	IV



	27	Chander Shekhar & Associates	SCO-160, Motla Plaza, 1st Floor, Near Baddi Police Station, Baddi, Distt. Solan- 173205	9218503362	Partnership	YES	YES	97.54	I
121	28	Sethi & Co.	1st Floor, Hotel Mayank, Mall Road, Solan-173212	9129944444, 9816511001, camayank sethi@gmail.com	Proprietorship	N/A	YES	3.75	IV
122	29	Sood Ajay & Co.	Anantham, Hospital Road Solan-173212	9418020612, soodajay2001@yahoo.com	Partnership	YES	YES	5.50	III
Una									
123	1	Chetal Vikesh & Associates	C/O Lachhman Dass & Sons, Near Punjab National Bank, Nangal Road, Una - 174303	9736599001, canitishjain@yahoo.com	Partnership	YES	YES	37.05	II
124	2	Hari N. Associates	Santokhgarh Road, Opp. Distt. Courts, Una- 174303	9816023065, 7018423976, cheetu.hari@rediffmail.com	Partnership	YES	YES	35.34	III
125	3	Rohit Rana & Associates	Opp. DC Office, 2nd Floor of Alahabad Bank Building, Una- 174303	7807878978, 01975292210, carohitrana92@gmail.com	Proprietorship	N/A	YES	6.29	IV
126	4	Kumar Aman & Co.	Opp. Govt. College, Una -174303	8352800301, amanrana1988@gmail.com	Proprietorship	N/A	YES	13.85	IV
127	5	Nagpal Aman & Associates	Plot No. 87, Phase-1&2, Industrial Area, Tahliwal, Tehsil Haroli, Una-174507	9888402626, deepakdubedi1@gmail.com	Partnership	YES	YES	3.23	III
128	6	R Vohra & Associates	Opp. DC Office, Santokhgarh Road, Una- 174303	9417012090, 9316412090, rvohraassociates@yahoo.com	Partnership	YES	YES	43.71	III
129	7	Anil K. Sandal & Co.	Aman Niwas, Near Senior Secondary School, VPO Kuriala, Distt. Una-174303	9915596927, ppl3818@yahoo.co.in	Partnership	YES	YES	15.28	II
130	8	Shiv Lath & Associates	House No. 2, The Una Cooperative Housing Society, Dharmani Colony (Basant Vihar) Near Rakkar Colony, Distt. Una- 174303	8091244037, 9816624037, shiv27@gmail.com	Proprietorship	YES	YES	9.16	IV
131	9	Surinder Kapoor & Co.	100, Kapoor Niwas, VPO Malahat, Nangal Road, Near College Staff Qrts, HP, Una-174303	9318835600, casurinderkapoor@rediffmail.com	Proprietorship	N/A	YES	5.25	IV

**List of Additional empanelled Chartered Accountants approved by the State Government to  
conduct the audit of the Cooperative Banks/Institutions/Societies in Himachal Pradesh**

S.N	Distt. / Circle	Name of CA/ CA Firm	Address	Contact No. /Email id	Type of Firm	GST in HP	ITR & B/S attached	Turn over (in lacs)	Category
<b>Hamirpur</b>									
1	1	Thakur Sahil & Ass.	Hamir Complex, Main Market, Ward No-6 Hamirpur(H.P.) 177001	7696258307, thakursahil009@gmail.com	Proprietors hip	N/A	YES	8.25	IV
2	2	Thakur Pooja & Co.	Hamir Complex Ward No.-6, Hamirpur- 177001	9418096496, capoojathakur@gmail.com	Proprietors hip	Yes	YES	19.39	IV
3	3	Virender Kumar & Co.	190, Ground Floor, Sharma Bhawan, Ward No 8, Hamirpur, H.P.(177001)	9818889416	Partnership	Yes	YES	34.5	IV
4	4	M/S Kan and Associates	SCO 203 204, Satya Shopping Complex, New Road, Nadaun Chowk, Hamirpur, H.P.(177001)	9646015088, carajesh.kumar@yahoo.com	Partnership	Yes	YES	3.87	II
<b>Mandi</b>									
5	1	Sanjeev B Singh & Co.	N.A.C. Market Joginder Nagar Distt Mandi, H.P. (175015)	9418091167, chauhan.jnr@gmail.com	Proprietors hip	N/A	YES	6.42	IV
<b>Shimla</b>									
6	1	Anish Ashish & Company	Flat No.8, Block No.8A, Housing Colony BSC Phase- III, Sector - VI(Part-II) New Shimla- 171009	9818395893, 9810261432, anish_ashish@yahoo.com	Partnership	Yes	Yes	249.03	I
7	2	Shilpa Sharma	Daisy Bank Flat B Lower Jakhoo Shimla (171001)	9816273338, shilpasharmasml@gmail.com	Proprietors hip	N/A	Yes	5.57	IV
8	3	Rajeev Sood & Co.	71, Middle Bazar , Shimla, H.P. 171001	9817033330, rajeevsood_co@yahoo.co.in	Partnership	Yes	Yes	55.30	III

Solan									
9	1	M/S AARYA & Associates	Showroom no.1, SS Complex, Near Gupta Hospital, Opp. Truck Union Baddi-Nalagarh Highway, Baddi, District Solan, H.P.- 173205	9814798644, cahchahal@gmail.com	Partnership	Yes	Yes	105.53	I
10	2	Jhamba & Associates	Opposite Children Park, The Mall Solan, H.P. (173212)	09069433333, cajhambaaasth aabbhishek@gmail.com	Proprietors hip	Yes	Yes	6.25	IV
11	3	Sunil Prem and Co.	Shop no 72 1st floor Gupta Market Hanuman Chowk Baddi Solan H.P.(134102)	9541113434, casunil15785@gmail.com	Partnership	No	YES	1.06	III

The approval of panel shall be subject to the final outcome of CWP No.- 4785 of 2021 with the Honourable High Court Himachal Pradesh.