The Goa Co-Operative Societies Act, 2001

Act 36 of 2001

Keyword(s):

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The Goa Co-operative Societies Act, 2001

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GOVERNMENT OF GOA
Department of Law & Judiciary
Legal Affairs Division

Notification
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The Goa Co-operative Societies Act, 2001 (Goa Act 36 of 2001), which has been passed by the Legislative Assembly of Goa on 29th March, 2001 and assented to by the Governor of Goa on 18-5-2001, is hereby published for general information of the public.

S. G. Marathe, Under Secretary (Drafting).


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The Goa Co-operative Societies Act, 2001
(Goa Act 36 of 2001)

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The Goa Co-operative Societies Act, 2001
(Goa Act 36 of 2001) [18-5-2001]

AN
ACT
to consolidate and amend the law relating to the Co-operative Societies in the State of Goa.

WHEREAS with a view to providing for the orderly development of the co-operative societies as people’s institutions based on self-help and mutual aid in the State of Goa, in accordance with the Co-operative principles, it is expedient to consolidate and amend the law relating to Co-operative Societies in the State.

It is hereby enacted in the Fifty-second Year of the Republic of India as follows:-

CHAPTER-I
Preliminary

1. Short title, extent and commencement.— (1) This Act may be called the Goa Co-operative Societies Act, 2001.
(2) It shall extend to the whole of the State of Goa.
(3) It shall come into force on such date as the Government may, by notification in the Official Gazette, appoint.

2. Definitions.— In this Act, unless the context otherwise requires,—

(1) “agricultural marketing society” means a society,

(a) the object of which is the marketing of agricultural produce and the supply of implements and other requisites for agricultural production; and

(b) not less than three-fourths of the members of which are agriculturists, or societies formed by agriculturists;

(2) “agricultural service co-operative society” means an agricultural co-operative society, the primary object of which is to render assistance, financial or otherwise, to farmers, rural artisans and agricultural labourers;

1[(2a) “apex co-operative bank” means a federal co-operative bank having jurisdiction over the whole of the State of Goa and recognized as such by the State Government for the purpose;]

(3) “apex society” means a society, the area of operation of which extends to the whole of the State of Goa, and the main object of which is to promote the principal objects of the societies affiliated to it as members and provide for the facilities and services to them and which has been classified as an apex society by the Registrar;

(4) “area of operation” means the area from which the membership is drawn or specified in the bye-laws;

(5) “auditor” means a person appointed by the Registrar or by a society, to audit the accounts of the society;

(6) “board of directors” means the governing body or the committee of management of a society, by whatever name called, in which the management of the affairs of a society is vested;

(7) “bye-laws” means bye-laws prescribed under the Rules and registered under this Act and include registered amendments of such bye-laws;

(8) “central bank” means a co-operative bank, the object of which includes the creation of funds to be loaned to other societies but does not include the urban co-operative bank;

(9) “chief executive” with whatever designation called, means an individual, who, subject to the superintendence, control and direction of the board of directors, has been entrusted by the board, with the management of the affairs of the society;

(10) “co-operative farming society” means a co-operative society the principal object of which is to organise cultivation of lands held by it or by its members, jointly or otherwise, with a view to increasing agricultural production and employment by proper utilisation of land, labour and other resources;

(11) “consumers co-operative society” means a co-operative society the primary object of which is the procurement and distribution of goods to, or the performance of other services for its members as also other customers;

(12) “co-operative tribunal” means the Goa Co-operative Tribunal constituted under section 114 of this Act;

(13) “co-operative housing society” means a society as defined in section 102 of this Act;

(14) “co-operative bank” means a society registered under this Act and doing the business of banking as defined in clause (b) of section 5 of the Banking Regulation Act, 1949 (Central Act X of 1949);

(15) “co-operative credit society” means a co-operative society the primary object of which is to create funds for lending money to its members;

(16) “co-operative authority” means the authority constituted under section 84 of this Act to decide disputes referred to it under any of the provisions of this Act;

(17) “co-operative year” means a year or period ending on the thirty-first day of March;

(18) “director” means a member of the board of directors;

(19) “dividend” means the amount paid, out of the profits of a society, to a member in proportion to the shares held by him;

(20) “federal society” means a society,—

(a) not less than five members of which are themselves societies, and

(b) in which the voting rights are so regulated that the members which are societies have not less than four-fifths of the total number of votes in the general meetings of such society;
(21) “general body” in relation to a primary society, means all the members of the primary society and in relation to a federal society and apex society, means all the delegates of the member societies and includes a representative general body constituted under section 69 of this Act;

(22) “general meeting” means a meeting of the general body of a society;

2[(22a) “general society” means a society not falling in any of the class of societies as defined in section 2 of the Act;]

(23) “Government” means the Government of Goa;

(24) “industrial co-operative society” means a co-operative society, the object of which includes manufacture, processing and marketing of goods by or with the help of its members and providing supplies and services to them;

(25) “joint member” means a member who holds jointly a share of a society with another but whose name does not stand first in the share certificate;

(26) “lift irrigation society” means a society, the object of which is to provide water supply by motive power or otherwise to its members for agriculture, horticulture and other purposes;

(27) “Liquidator” means a person appointed as liquidator under section 93 of the Act;

(28) “member” means an individual or entities mentioned in section 21 joining in the application for the registration of a co-operative society which is subsequently registered, or duly admitted to membership of a society after registration and includes a joint member;

(29) “multi State society” means a co-operative society which is registered or deemed to be registered under the Multi State Co-operative Societies Act, 2002 (Central Act 39 of 2002);

4[(30) “nominal member” means a person admitted to membership as such after registration in accordance with the bye-laws.]

(31) “officer” means a person elected or appointed to any office of a society according to its bye-laws; and includes a chairman, vice-chairman, president, vice-president, secretary, treasurer, member of the board of directors, managing director, chief executive, manager and any other person elected or appointed under this Act, the rules or the bye-laws, to give directions in regard to the business of such society;

(32) “Official assignee” means a person appointed by the Registrar to act as an Official assignee under section 20 of the Act;


(33) “Official Gazette” means the Official Gazette of the Government;
(34) “patronage refund’ means annual refund to members in proportion to their transactions with the society during the year;
(35) “prescribed” means prescribed by rules;
(36) “primary society” means a society whose membership is available only to individuals;
(37) “processing society” means a society the object of which is the processing of goods;
(38) “producers’ society” means a society, the object of which is the production and disposal of goods or the collective disposal of the labour of the members thereof;
(39) “resource society” means a society, the object of which is the obtaining for its members of credit, goods or services required by them;
(40) “Registrar” means a person appointed under section 4 of this Act and includes any other person on whom all or any of the powers of the Registrar under this Act are conferred;
(41) “rules” means rules made under this Act;
(42) “State” means the State of Goa.
(43) “society” means a co-operative society registered or deemed to be registered under this Act;
(44) “society with limited liability” means a society having the liability of its members limited by its bye-laws;
(45) “state aided society” means a society which is not a mutually aided society;
(46) “surplus” means the net excess of income over the expenditure;
(47) “year” means a Co-operative year as defined in this Act;

3. Co-operative principles and bye-laws.— Individuals or co-operatives intending to form into a co-operative society under this Act shall frame bye-laws conforming to the following principles of co-operation, namely:-

(a) Membership of a co-operative society shall be voluntary and available without restriction of any social, political, racial or religious discrimination, to all persons who can make use of its services and are willing to accept the responsibilities of membership;

(b) Co-operative societies are democratic organisations.

Their affairs shall be administered by persons elected or appointed in a manner agreed to by the members and accountable to them. All members of co-operative societies shall enjoy equal rights of voting in the principle of one member, one vote and participation in decisions affecting their Co-operative Societies. Their administration shall be conducted on a democratic basis in a suitable form;

(c) Share capital shall receive a limited rate of dividend, if any;
(d) The economic results, arising out of the operations of a co-operative society, belong to the members of that co-operative Society and shall be distributed in such a manner as would avoid one member gaining at the expense of others, which shall be achieved,—

(i) by provision for development of the business of the co-operative society;

(ii) by provision of common services; or

(iii) by distribution among the members in proportion to their transactions with the co-operative society;

(e) all co-operative societies shall make provision for the education of their members, office-bearers and employees and of the general public, in the principles and techniques of co-operation, both economic and democratic;

(f) all co-operative societies, in order to best serve the interest of their members and their communities, shall actively co-operate in every practical way with other co-operatives at local, national and international levels having as their aim the achievement of unity of action by co-operators throughout the world.

CHAPTER-II

Registration

4. Registrar and his subordinates.— (1) The Government may appoint a person to be the Registrar of Co-operative Societies for the State and may appoint one or more persons to assist such Registrar with such designation, and in such local areas or throughout the State, as it may specify in that behalf and may, by general or special order, confer on any such person or persons all or any of the powers of the Registrar under this Act. The person or persons so appointed to assist the Registrar and on whom any powers of the Registrar are conferred, shall work under the general guidance, superintendence and control of the Registrar. They shall be subordinate to the Registrar and subordination of such persons amongst themselves shall be such as may be determined by the Government.

(2) The person appointed under sub-section (1) as the Registrar, shall not, during the course of his service, serve in any capacity with any society.

5. Societies which may be registered.— (1) Only such society may be registered as a co-operative society under this Act which provides in its bye-laws for the social and economic betterment of its members through self help and mutual aid in accordance with the co-operative principles.

(2) A Society shall be registered with limited liability.

6. Conditions of registration.— (1) No society, other than a federal society, shall be registered under this Act unless it consists of at least ten persons (each of such persons being a member of a different family), who are qualified to be members under this Act and who reside or carry on business or profession in the area of operation of the society:
Provided that a co-operative housing society consisting of at least five such persons who are residing or intend to reside in the area of operation of the society may be registered under this Act:

Provided further that, a lift irrigation society consisting of five or more such persons may be registered under this Act.

(2) No federal society shall be registered unless it has at least five societies as its members.

(3) Nothing in this Act shall be deemed to affect the registration of any society made before the commencement of this Act.

(4) The name of the society shall not have any reference to any caste or religious denomination.

(5) The word “limited” or its equivalent in any language shall be the last word in the name of every society which is registered or deemed to be registered under this Act.

Explanation.— For the purposes of this section and section 7, the expression “member of a family” means wife, husband, father, mother, unmarried son and unmarried daughter.

7. Application for registration.—

(a) in the case of a society other than a federal society, by at least ten persons (each of such persons being a member of a different family), who are qualified under this Act; and

(b) in the case of a co-operative housing society, by at least five such persons:

Provided that in case where a co-operative housing society consists of more than five persons in accordance with the scheme of housing on the plot of land mentioned in the objects of the society, the application shall be signed by at least fifty one per cent. of the total number of the expected members;

(c) in the case of lift irrigation society, by at least five such persons; and

(d) in the case of a federal society, by at least five societies.

(3) No signature to an application on behalf of a society shall be valid, unless the person signing is a member of the Board of Directors of such society, and is authorised by the Board by a resolution to sign on its behalf, the application for registration of the society and its bye-laws, and a copy of such resolution is appended to the application.

8. Registration.— (1) If the Registrar is satisfied that a proposed society has complied with the provisions of sections 5, 6 and 7 of this Act, and the rules made thereunder, he may register the society.

(2) Where the Registrar refuses to register a proposed society, he shall communicate his decision, with the reasons therefor, to the person making the application, within forty
five days from the date of receipt of the application. In case no refusal is communicated within the said period of forty-five days, the society shall be deemed to have been refused registration under this Act.

(3) An appeal against the order of refusal of registration under sub-section (2) shall be filled before the co-operative tribunal within a period of sixty days from the date of such refusal or deemed refusal, as the case may be.

(4) The Registrar shall maintain a register of all societies registered under this Act.

9. Evidence of registration.— A certificate of registration signed by the Registrar or a certified copy of the entry in the register maintained under sub-section (3) of section 8 of the Act shall be conclusive evidence that the society therein mentioned, is duly registered, unless it is proved that the registration of the society has been cancelled.

10. Classification of Societies.— (1) The Registrar shall classify all societies into one or other of the classes of societies defined in section 2 of this Act and also into such sub-classes thereof as may be prescribed.

(2) The Registrar may, for reasons to be recorded in writing, alter the classification of a society from one class of society to another, or from one sub-class thereof to another and may, in the interest of the co-operative movement and on such terms and conditions as he may think fit to impose, allow any society so classified to undertake the activities of a society belonging to another class.

(3) A list of all societies so classified shall be published by the Registrar every three years in such manner as the Government may, from time to time, direct.

11. Amendment of bye-laws of society.— (1) No amendment of the bye-laws of a society shall be valid until registered under this Act. For the purpose of registration of an amendment of the bye-laws, a copy of the amendment passed by a majority of not less than two-thirds of the members entitled to vote who are present at a general meeting of the society shall be forwarded to the Registrar [alongwith the prescribed fee].

(2) Every application for registration of an amendment of the bye-laws shall be decided and communicated to the society by the Registrar within a period of forty-five days from the date of its receipt.

(3) In case of refusal of amendment, if the decision is not communicated to the society, with the reasons therefor, within the said period of forty-five days, the said amendment of the bye-laws shall be deemed to have been registered.

(4) Where the Registrar registers an amendment of the bye-laws of a society or where the amendment of the bye-laws is deemed to have been registered, he shall issue to the society a copy of the amendment certified by him, which shall be conclusive evidence that the same is duly registered.

(5) An appeal against a decision to refuse to register amendment of the bye-laws of a society which has been communicated to the society under sub-section (2) shall lie before

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the Co-operative Tribunal within a period of 60 days from the date of communication of
such decision.

12. Power to direct amendment of bye-laws.— (1) If, it appears to the Registrar, that
an amendment of the bye-laws of a society is necessary or desirable in the interest of such
society, he may call upon the society, in the manner prescribed, to make the amendment
within such time as he may specify.

(2) If the society fails to make the amendment within the time specified, the Registrar
may refer the matter to the co-operative tribunal for its decision. If the co-operative
tribunal, after giving the society an opportunity of being heard, orders registration of the
amendment, the bye-laws shall be deemed to have been duly amended accordingly with
effect from the date of the order of the Co-operative Tribunal and the bye-laws, as
amended, shall, subject to appeal, if any, be binding on the society and its members.

13. Change of name.— (1) A society may, by resolution passed at a general meeting
and with the approval of the Registrar, change its name; but such change shall not affect
any right or obligation of the society, or any of its members, or past members, or
deceased members and any legal proceedings pending before any person, authority or
court may be continued by or against the society, under its new name.

(2) Where a society changes its name, the Registrar shall enter the new name in its
place in the register of societies and shall also amend the certificate of registration
accordingly.

14. Change of liability.— (1) Subject to the provisions of this Act and the rules, a
society may, by amendment of its bye-laws, change the form or extent of its limited
liability.

(2) When a society has passed a resolution to change the form or extent of its liability,
it shall give notice thereof in writing to all its members and creditors and notwithstanding
anything in any bye-law or contract to the contrary, any member or creditor shall, during
a period of one month from the date of service of such notice upon him, have the option
of withdrawing his shares, deposits or loans.

(3) Any member or creditor who does not exercise his option within the period
specified in sub-section (2), shall be deemed to have assented to the change.

(4) An amendment of the bye-laws of a society, changing the form or extent of its
liability, shall not be registered or take effect until, either—

(a) all members and creditors have assented, or deemed to have assented thereto, as
aforesaid; or

(b) all claims of members and creditors who exercise the option, given by
sub-section (2), within the period specified therein, have been met in full or otherwise
satisfied.

15. Amalgamation, transfer, division or conversion of societies.— (1) A society
may, by a resolution passed by two-thirds majority of the members present and voting at
a special general meeting held for the purpose, decide—

(a) to amalgamate with another society;

(b) to transfer its assets and liabilities, in whole or in part, to any other society;
(c) to divide itself into two or more societies, or
(d) to convert itself into another class of society.

(2) Such decision shall take effect after the approval of the Registrar who shall pass the necessary order to that effect.

(3) When such amalgamation, transfer, division or conversion as aforesaid involves a transfer of the liabilities of a society to any other society, no order on the resolution shall be passed by the Registrar, unless he is satisfied that—

(i) the society, after passing such resolution, has given notice thereof in such manner as may be prescribed to all its members, creditors and other persons whose interests are likely to be affected (hereinafter in this section referred to as “other interested persons”), giving them the option, to be exercised within one month from the date of such notice, of becoming members of any of the new societies, or continuing their membership in the amalgamated or converted society, or demanding payment of their share or interest or dues, as the case may be;

(ii) all the members and creditors and other interested persons have assented to the decision, or deemed to have assented thereto by virtue of any member or creditor or any other interested person failing to exercise his option within the period specified in clause (i) aforesaid; and

(iii) all claims of members and creditors and other interested persons, who exercise the option within the period specified have been met in full or otherwise satisfied.

(4) Notwithstanding anything contained in the Transfer of Property Act, 1882 (IV of 1882) or the Registration Act, 1908 (XVI of 1908), in the event of division or conversion, the registration of the new societies or, as the case may be, of the converted society, and in the event of amalgamation, the resolution of the societies concerned with amalgamation, shall, in each case, be sufficient conveyance to vest the assets and liabilities of the original society or amalgamating societies in the new societies or converted or amalgamated society, as the case may be.

7[(4A) Where any society is found to be degenerating in its operation and the share value of such society has come down below its face value as on the last day of the year immediately preceding its revaluation, the Registrar may, in the interest of members, suo-motu, direct the society to,—

(a) amalgamate with another society;

(b) transfer its assets and liabilities, in whole or in part, to any other society;

(c) divide itself into two or more societies; or

(d) convert itself into another class of society.

In case the society fails to complete the process of amalgamation, transfer, division or conversion, as the case may be, within 45 days from the date of such direction, the Registrar shall order the amalgamation, transfer, division or conversion, as the case may

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7 Inserted by the Goa Co-operative Societies (Amendment) Act, 2009.
be, of such degenerating society. All claims of members, creditors and other interested persons of such society as on the date of such order shall stand transferred to the society with which such degenerating society may have been amalgamated, or to the society to whom assets and liabilities have been transferred or to the society formed after division or conversion, as the case may be].

(5) The amalgamation of societies, or division or conversion of a society shall not affect any rights or obligation of the societies so amalgamated, or society so divided or converted, or render defective any legal proceedings which might have been continued or commenced by or against the societies which have been amalgamated, or divided or converted; and accordingly, such legal proceedings may be continued or commenced by or against the amalgamated society or as the case may be the converted society, or the new societies.

(6) Where two or more societies have been amalgamated or a society has been divided or converted, the registration of such societies or society shall be cancelled on the date of registration of the amalgamated society, or the converted society, or the new societies between which the society may have been divided.

16. Re-construction of societies.— Where a proposal for a compromise or arrangement,—

(a) between a society and its creditors, or

(b) between a society and its members, is approved at a special general meeting called for the purpose, the Registrar may, on the application of the society or of any member or of any creditor of the society, or in the case of a society which is being wound up, of the liquidator, order re-construction of the society in the prescribed manner.

17. Partnership of societies and subsidiary.— (1) Any two or more societies may, by resolution passed by three-fourths majority of the members present and voting at a general meeting of each such society, enter into partnership for carrying out any specific business or businesses, provided that each member has had clear ten days written notice of the resolution and the date of the meeting.

(2) Nothing in the Partnership Act, 1932 (9 of 1932) shall apply to such partnership.

(3) The annual reports and accounts relating to specific business or businesses of each such society shall be placed before the annual general meeting of each such society.

(4) Any society may, by resolution passed at general meeting by three-fourths majority of members present and voting, promote one or more subsidiary organisations for the furtherance of its stated objectives and such organisations may be registered under any law for the time being in force as agreed to by the general body.

(5) The annual reports and accounts of such subsidiary organisations shall be placed before the general meeting of the promoting co-operative society every year.

(6) Any subsidiary organisation created under sub-section (4) shall exist only as long as the general body of the co-operative society deems its existence necessary.
(7) The concerned society shall intimate to the Registrar about such partnership or subsidiary within a month of its formation or dissolution.

18. Collaboration by societies.— Any society may, by resolution passed in a general meeting by three-fourth majority of members present and voting, enter into collaboration with any Government undertaking or any undertaking approved by the Government for carrying on any specific business or businesses, including industrial investment, financial aid or marketing and management expertise.

19. Cancellation of registration.— The Registrar shall make an order cancelling the registration of a society if it transfers the whole of its assets and liabilities to another society, or amalgamates with another society, or divides itself into two or more societies or if its affairs are wound up, or it is de-registered under the provisions of sub-section (1) of section 20, or winding up proceedings in respect of the society are closed or terminated under section 99. The society shall, from the date of such order of cancellation, be deemed to be dissolved, and shall cease to exist as a corporate body.

20. De-registration of Societies.— (1) If the Registrar is satisfied that any society is registered on misrepresentation made by applicants, or where the work of the society is completed or exhausted or the purposes for which the society has been registered are not served, he may, after giving an opportunity of being heard to the chief promoter, the Board of Directors and the members of the society, de-register the society:

Provided that, where the number of members of the society is so large and it is not possible to ascertain the correct addresses of all such members from the records in the office of the Registrar and, in the opinion of the Registrar it is not practicable to serve a notice of hearing on each such individual member, a public notice of the proceedings of de-registration shall be given in the prescribed manner and such notice shall be deemed to be notice to all the members of the society including the chief promoter and the members of the Board of Directors of the society, and no proceedings in respect of the de-registration of the society shall be called in question in any court merely on the ground that individual notice is not served on any such member.

(2) When a society is de-registered under the provisions of sub-section (1), the Registrar may, notwithstanding anything contained in this Act or any other law for the time being in force, make such incidental and consequential orders including appointment of Official assignee as the circumstances may require.

(3) The official assignee shall realise the assets and liquidate the liabilities within a period of one year from the date he takes over the charge of the property, assets, books, records and other documents, which period may, at the discretion of the Registrar, be extended from time to time, so however, that the total period does not exceed three years in the aggregate.

(4) The Official assignee shall be paid such remuneration and allowances as may be prescribed, and he shall not be entitled to any remuneration whatever beyond the prescribed remuneration or allowance.

7-A[(5) The powers of the Registrar under sub-sections (1) and (2) shall not be exercised by any person or persons on whom all or any of the powers of the Registrar are conferred under section 4.]
8[(6) Surplus remained after the process of de-registration shall be transferred to “Surplus Fund Account” of the Registrar.

Explanation:— For the purpose of this sub-section, “Surplus Fund Account” means account maintained for the purpose of surplus referred to in this sub-section].

9[20A. Liability of a co-operative bank to the Deposit Insurance and Credit Guarantee Corporation.— Notwithstanding anything contained in section 15 or any other provision of this Act, where a co-operative bank, being an insured bank within the meaning of the Deposit Insurance and Credit Guarantee Corporation Act, 1961 (47 of 1961), is amalgamated or re-organised and the Deposit Insurance and Credit Guarantee Corporation has become liable to pay to the depositors of the insured bank under sub-section (2) of section 16 of that Act, the bank with which such insured bank is amalgamated or the new co-operative bank formed after such amalgamation, or as the case may be, the insured bank or the transferee bank, shall be under an obligation to repay to the Deposit Insurance and Credit Guarantee Corporation in the circumstances, to the extent and in the manner referred to in section 21 of the Deposit Insurance and Credit Guarantee Corporation Act, 1961 (47 of 1961).]

CHAPTER -III

Members and their Right and Liabilities

21. Person who may become member.— (1) Any person, who needs the services of the society, accepts the responsibilities of membership and fulfills such other conditions as may be specified in the bye-laws of the society, may be admitted as a member.

(2) No person shall be admitted as a member of a society except the following, that is to say:—

(a) an individual, who is a citizen of India and who is competent to contract under the Contract Act, 1872 (9 of 1872);

(b) a firm, company or any other body corporate constituted under any law for the time being in force, or a society registered under the Societies Registration Act, 1860 (XXI of 1860);

(c) a society registered, or deemed to be registered, under this Act or any other Co-operative Societies Act;

(d) a public trust registered under any law for the time being in force for the registration of such trusts.

[(e) Any Self Help Group formed by women for mutual assistance or with an objective to avail any type of assistance from the Government or any organization for their social, economic, cultural and educational improvement.]
(3) Admission of members may be made only by an elected board of directors or by the general body where such a board does not exist:

11[omitted].

(4) A person admitted as a member may exercise the rights of membership, including the right to vote, only on fulfillment of such conditions as may be laid down from time to time in the bye-laws.

22. **Open membership.**— (1) No society shall, without sufficient cause, refuse admission to membership to any person duly qualified therefore under the provisions of this Act and its bye-laws.

(2) Where a person is refused admission as a member of a society, the decision, with the reason therefore, shall be communicated to that person within fifteen days of the date of the decision, or within three months from the date of the application for admission, whichever is earlier.

(3) Any person aggrieved by the decision of a society refusing him admission of its membership, may appeal to the Co-operative Authority.

(4) Where a society refuses to accept the application from an eligible person for admission as member, or the payment made by him in respect of membership, or having accepted the membership application, a society does not convey its decision within three months from the date of receipt of application, the membership shall be deemed to have been refused and the person aggrieved may appeal to the Co-operative Authority.

(5) An appeal under sub-section (3) shall be filed within two months of the date of communication of refusal and under sub-section (4) within two months of deemed refusal.

(6) Every such appeal under sub-section (3) or (4) shall, as far as possible, be disposed of by the Co-operative Authority within a period of three months from the date of its receipt.

23. **Joint member.**— (1) Subject to the provisions of section 21, a society may admit any person as a joint member. A joint member shall hold jointly a share of the society with another but his name shall not stand first in the share certificate.

(2) A member of a society may appoint not more than one joint member.

(3) When a person whose name stands first in the share certificate ceases to be a member, the person admitted as joint member shall automatically be the first member. In the event of the cessation of membership of the first member by death, the joint member shall be the first member and the nominee, if any, of the deceased member shall be the joint member.

(4) The joint member shall have equal right in the capital and property of the society with the first member.

(5) The joint member shall have the right to vote only in the absence of the member whose name stands first in the share certificate.

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11 Proviso omitted by the Goa Co-operative Societies (Amendment) Act, 2009. Original proviso read as under “Provided that in the case of co-operative banks and co-operative credit societies, an Administrator appointed under section 71 may admit members only for the purpose of sanction of loans.”
24. Cessation of membership.— A person shall cease to be a member of a society on his resignation from the membership thereof being accepted or on the transfer of the whole of his share or interest in the society to another member, or on his death, or removal or expulsion from the society or ceasing to hold the qualification for the membership under the bye-laws of the society or where a firm, company, any other corporate body, society or trust is a member, on its dissolution or ceasing to exist.

25. Removal of member.— A society may, by a resolution passed in a general meeting held for the purpose, remove a member on the ground that,-

1. he carries on business which is in conflict and in competition with the business of the society as specified in the bye-laws of the society;

2. he has not used for 12\[five\] consecutive years the service of a society to a minimum level as specified in the bye-laws;

3. he has not attended 13\[five\] consecutive annual general meetings of the society;

4. he is in default regarding any payment to be made to the society exceeding an amount and for the period as specified in the bye-laws:

Provided that no such resolution shall be valid unless the member concerned is given an opportunity of representing his case to the general body.


Provided further that the provisions of clauses (2) and (3) above shall not apply to the members elected to the representative general body in accordance with section 69. However, the representative elected to the representative general body shall be deemed to have been disqualified in case he fails to attend two consecutive general meetings and the resulting vacancy shall be filled by conducting bye-election within a period of six months from the date of such disqualification. The term of the representative elected in the bye-election shall be co-terminus with other elected representatives.

26. Expulsion of member.— (1) A society may, by resolution passed by a majority of not less than three-fourths of the members entitled to vote who are present at a general meeting held for the purpose, expel a member for acts which are detrimental to the interest or proper working of the society:

Provided that, no such resolution shall be valid, unless the member concerned is given an opportunity of representing his case to the general body. If the member is aggrieved by the decision of the society expelling him from its membership, he may appeal to the Co-operative Authority within two months of the date of the communication of such decision.

(2) No member of a society who has been expelled under the foregoing sub-sections shall be eligible for re-admission as a member of that society, for a period of one year from the date of such expulsion.

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12 In place of word and figure “two” the word and figure “five” Substituted by the Goa Co-operative Societies (Amendment) Act, 2009.
13 In place of word and figure “three” the word and figure “five” Substituted by the Goa Co-operative Societies (Amendment) Act, 2009.
14 Inserted by the Goa Co-operative Societies (Amendment) Act, 2009.
27. Rights of membership.— No person shall exercise the rights of the member of a society, until he has made such payment to the society in respect of membership, or acquired such interest in the society as may be specified in the bye-laws of such society.

28. Voting powers of members.— (1) Save as otherwise provided herein and in sub-sections (2) to (7), no member of any society shall have more than one vote in its affairs and every right to vote shall be exercised personally and not by proxy:

Provided that a member who is in the employment of the Defence Services shall be entitled to vote by proxy through any other member of the society if he is unable to exercise his right of vote personally:

Provided further that in the case of an equality of votes, the Chairman shall have a casting vote.

(2) Where a share of a society is held jointly by more than one person, only the person whose name stands first in the share certificate, shall have the right to vote. But in his absence, the person whose name stands second shall have the right to vote.

(3) A society which has invested any part of its funds in the shares of another society, may appoint any one of its directors or officers to vote on its behalf in the affairs of that other society; and accordingly, such director shall have the right to vote on behalf of the first society.

(4) A company or any other body corporate constituted under any law for the time being in force which has invested any part of its funds in the shares of a society may appoint any one of its directors or officers to vote on its behalf in the affairs of such society; and accordingly, such director or officer shall have the right to vote on behalf of the company or body corporate.

(5) Where a firm has invested any part of its funds in the shares of a society, any one of its partners appointed by the firm shall be entitled to vote in the affairs of the society on behalf of the firm.

(6) A public trust which has invested any part of its fund in the shares of a society, may appoint any of its members or trustees, to vote on its behalf in the affairs of that society; and accordingly, such person shall have the right to vote on behalf of the public trust.

(7) In the case of a federal society, the voting rights of individual members thereof shall be such as may be regulated by the rules made under this Act and by the bye-laws of the society.

(8) No nominee of a Government or of any financial institution of any society shall be entitled to vote at any meeting of the society or election of its Board of Directors.

(9) If a member has taken loan from the society, such member shall, in case he is a defaulter in paying three or more consecutive instalments towards repayment of the loan on the due dates, have no right to vote in the affairs of the society:

Provided that, a member shall not be deemed to be a defaulter if he has discharged his obligations to deliver his marketable produce to the marketing or processing society and the value of such produce is not less than the amount of his dues, even if the actual settlement of his dues, either in whole or in part, takes place at a later date.
28A. Restrictions on holding of shares.— In any society, no member other than the Government or any other society shall hold more than such portion of the total share capital of the society (in no case exceeding one-fifth thereof) as may be prescribed:

29. Restrictions on transfer or charge on share or interest.— (1) A transfer of, or charge on the share or interest of a member in the share capital of the society shall be subject to such conditions as may be prescribed.

(2) A member shall not transfer any share held by him or his interest in the capital or property of any society, or any part thereof, unless—

(a) he has held such share or interest for not less than one year;

(b) the transfer is made to a member of the society or to a person whose application for membership has been accepted by the society.

(3) Notwithstanding anything contained in sub-sections (1) and (2), where a member is allowed to resign, or is expelled, or ceases to be a member on account of his being disqualified by this Act or by the rules made thereunder or by the bye-laws of the society, the society may acquire the share or interest of such member in the share capital by paying for it at the value determined in the manner prescribed, provided that the total payment of share capital of the society in any co-operative year for such purposes does not exceed ten per cent. of the paid up share capital of the society on the last day of the co-operative year immediately preceding.

Explanation.— The right to forfeit the share or interest of any expelled member in the share capital by virtue of any bye-laws of the society, shall not be affected by the aforesaid provisions.

(4) Where the Government contributes to the share capital of a society, it shall not be necessary for the Government to be a member of such society and the restrictions contained in this sections shall not apply to any transfer made by it of its share or interest in the capital of the society, and the Government may, notwithstanding anything contained in this Act, withdraw from the society its share capital at any time, after giving to the society notice thereof of not less than three months.

30. Transmission of interest on death of member.— (1) On the death of a member of a society, the society shall transmit the share or interest of the deceased member to a person or persons nominated, or to such person as may appear to the Board of Directors to be the heir or legal representative of the deceased member:

Provided that, such nominee, heir or legal representative, as the case may be, is duly admitted as a member of the society.

Provided further that nothing contained in this sub-section or in section 21 shall prevent a minor or person of unsound mind from acquiring by inheritance or otherwise, any share or interest of a deceased member in a society.

(2) Notwithstanding anything contained in sub-section (1), any such nominee, heir or legal representative, as the case may be, may require the society to pay to him the value of the share or interest of the deceased member, ascertained in accordance with the rules.

(3) A society may pay all other moneys due to the deceased member from the society to such nominee, heir or legal representative, as the case may be.
(4) All transfers and payments duly made by a society in accordance with the provisions of this section shall be valid and effectual against any demand made upon the society by any other person.

31. Share or interest not liable to attachment.— The share or interest of a member in the capital of a society, or in the loan stock issued by a co-operative housing society, or in the funds raised by a society from its members by way of savings deposit, shall not be liable to attachment or sale under any decree or order of a court for or in respect of any debt or liability incurred by the member, and accordingly, neither a receiver under the Provincial Insolvency Act, 1920 (V of 1920), nor any such person or authority under any corresponding law for the time being in force, shall be entitled to, or have any claim on, such share or interest.

32. Rights of members to see books, etc.— (1) Every member shall be entitled to inspect, free of cost, at the society’s office during office hours, or at any time fixed for the purpose by the society, the bye-laws, the last three years audited annual financial statements, audit report and audit rectification report and those portions of the minutes of general meetings and Board meetings and books and records relevant to his transactions with the society.

(2) A society shall furnish to a member, on request in writing and on payment of such fees as may be specified in the bye-laws, a copy of any of the documents mentioned in the foregoing sub-section within one month from the date of payment of such fees.

33. Liability of past member and estate of deceased member.— (1) Subject to the provisions of sub-section (2), the liability of a past member, or of the estate of a deceased member, of a society for the debts of the society as they stood,

(a) in the case of a past member, on the date on which he ceased to be a member, and

(b) in the case of a deceased member, on the date of his death, shall cease after a period of two years from such date.

(2) Where a society is ordered to be wound up under any provision of this Act, the liability of a past member or of the estate of a deceased member, who ceased to be a member or died, within two years immediately preceding the date of the order of winding up, shall continue until the entire liquidation proceedings are completed; but such liability shall extend only to the debts of the society as they stood on the date of his ceasing to be a member or death, as the case may be.

34. Insolvency of members.— Notwithstanding anything contained in the Provincial Insolvency Act, 1920 (V of 1920) or any corresponding law for the time being in force, the dues of a society from a member, in insolvency proceedings against him, shall rank in order of priority next to the dues payable by him to the Government or to a local authority.

CHAPTER -IV

Incorporation, Duties and Privileges of Societies

35. Societies to be bodies corporate.— The registration of a society shall render it a body corporate by the name under which it is registered, with perpetual succession and a common seal, and with power to acquire, hold and dispose of property, to enter into contracts, to institute and defend suits and other legal proceedings, and to do all such things as are necessary for the purpose for which it is constituted.
36. **Address of societies.**— Every society shall have an address registered in accordance with the rules, to which all notices and communication will be sent; and the society shall inform in writing to the Registrar of any change in the said address within thirty days thereof.

37. **Register of members.**— (1) Every society shall keep a register of its members and enter therein the following particulars, that is to say:—

   (a) the name, address and occupation of each member;
   (b) in the case of a society having share capital, the share held by each member;
   (c) the date on which each person was admitted as a member;
   (d) the date on which any person ceased to be a member;
   (e) such other particulars as may be prescribed:

   Provided that, where a society has by or under this Act, permitted a member to transfer his share or interest on death to any person, the register shall also show against the member concerned the name of the person entitled to the share or interest of the member, and the date on which the nomination was recorded.

   (2) The register shall be prima facie evidence of the date on which any person was admitted to membership, and of the date on which he ceased to be a member.

38. **Copy of Bye-laws etc. to be open to inspection.**— The Registrar shall keep the bye-laws and a list of members of the Board of Directors of every society registered under this Act, open for inspection to the public, on payment of such fees as may be prescribed.

39. **Admissibility of copy of entry as evidence.**— (1) A copy of any entry in any book, register or list, regularly kept in the course of business and in the possession of a society, shall, if duly certified in such manner as may be prescribed, be admissible in evidence of the existence of the entry and shall be admitted as evidence of the matters and transactions therein recorded in every case where, and to the same extent to which, the original entry would, if produced, have been admissible to prove such matters.

   (2) In the case of such societies as the Government may, by general or special order direct, no officer of a society shall in any legal proceedings to which the society is not a party, be compelled to produce any of the society’s books, the contents of which can be proved under the foregoing sub-section, or to appear as a witness to prove the matters, transactions and accounts therein recorded, unless by order of the Court made for special cause.

40. **Power to exempt from taxation.**— The Government, by notification in the Official Gazette may, in the case of any society or class of societies, remit—

   (a) the stamp duty with which, under any law relating to stamp duty for the time being in force, instruments executed by or on behalf of a society or by an officer or member thereof, and relating to the business of the society, or any class of such instruments, or awards of the Registrar or his nominee or board of nominee under this Act, are respectively chargeable;

   (b) any fee payable by or on behalf of a society under the law relating to the registration of documents and to court-fees for the time being in force; and
(c) any other tax or fee or duty (or any other portion thereof) payable by or on behalf of a society under any law for the time being in force, which the Government is competent to levy.

41. Restrictions on borrowings.— A society shall receive deposits and loans from members and other persons, only to such extent, and under such conditions, as may be prescribed.

42. Regulation of loan making policy.— (1) No society shall make a loan to any person other than a member, or on the security of its own shares, or on security of any person who is not a member:

Provided that with the approval of the general body, a society may make loans to or accept deposits from another society of its classification which is not its member.

(2) Notwithstanding anything contained in the foregoing sub-section, a society may make a loan to a depositor on the security of his deposit.

43. Charge and set off in respect of share or interest of member.— A society shall have charge upon the share or interest in the capital and on the deposits, of a member or past member or deceased member, and upon any dividend, patronage refund or surplus payable to any such member, in respect of any debt due from such member or his estate to the society; and the society may set off any sum credited or payable to such member in or towards payment of any such debt:

Provided that, no co-operative bank shall have a charge upon any sum invested with it by a society out of the provident fund established by it under section 56 or its reserve fund, and no co-operative bank shall be entitled to set off any such sum towards any debts due from the society.

44. Prior claim of society.— (1) Notwithstanding anything contained in any other law for the time being in force, but subject to any prior claim of the Government in respect of land revenue or any money recoverable as land revenue and to the provisions of sections 60 and 61 of the Code of Civil Procedure, 1908 (V of 1908), —

(a) any debt or outstanding demand, owing to a society by any member or past member or deceased member, shall be a first charge, —

(i) upon the crops or other agricultural produce raised in whole or in part, whether with or without a loan taken from the society by such member or past member or deceased member;

(ii) upon any cattle, fodder for cattle, agricultural or industrial implements or machinery, or raw materials for manufacture, or workshop, godown or place of business supplied to or purchased by such member or past member or deceased member, in whole or in part, from any loan, whether in money or goods made to him by the society; and

(iii) upon any movable property which may have been hypothecated, pledged or otherwise mortgaged by a member with the society, and remaining in his custody;

(b) any outstanding demands or dues payable to a society by any member or past member or deceased member, in respect of rent, shares, loans or purchase money or any other rights or amounts payable to such society, shall be a first charge upon his interest in the immovable property of the society.
Explanation:— The prior claim of the Government in respect of dues other than land revenue, shall be restricted for the purpose of sub-section (1) to the assets created by a member out of the funds in respect of which the Government has a claim.

(2) No property or interest in property, which is subject to a charge under the foregoing sub-section, shall be transferred in any manner without the previous permission of the society; and such transfer shall be subject to such conditions, if any, as the society may impose.

(3) Any transfer made in contravention of sub-section (2) shall be void.

(4) Notwithstanding anything contained in sub-sections (2) and (3), a society which has as one of its objects the disposal of the produce of its members, may provide in its bye-laws, or may otherwise contract with its members,—

(a) that every such member shall dispose of his produce through the society, and

(b) that any member, who is found guilty of a breach of the bye-laws or of any such contract, shall reimburse the society for any loss, determined in such manner as may be specified in the bye-laws.

45. Deduction from salary to meet society’s claim in certain cases.— (1) A member of a society may execute an agreement in favour of the society, providing that his employer shall be competent to deduct from the salary or wages payable to him by the employer, such amount as may be specified in the agreement, and to pay to the society the amounts so deducted in satisfaction of any debt or other demand of the society against the member. A copy of such agreement duly attested by an officer of the society shall be forwarded by the society to the employer.

(2) On receipt of a copy of such agreement, the employer shall, if so required by the society, by a requisition in writing in the form prescribed, and so long as the total amount shown in the copy of the agreement as payable to the society has been deducted and paid to the society, make the deduction in accordance with the agreement and pay the amount so deducted to the society, as if it were a part of the wages payable by him as required under the Payment of Wages Act, 1936 (IV of 1936) on the day on which he makes payment.

(3) If, after the receipt of a requisition made under the foregoing sub-section, the employer at any time fails to deduct the amount specified in the requisition from the salary or wages payable to the member concerned or makes default in remitting the amount deducted to the society, the employer shall be personally liable for the payment of such amount or where the employer has made deductions but the amount so deducted is not remitted to the society, then such amount together with interest thereon at one and half times the rate of interest charged by the society, to the member for the period commencing on the date on which the amount was due to be paid to the society and ending on the date of actually remitting it to the society; and such amount together with the interest thereon, if any, shall, on a certificate issued by the Registrar, be recoverable from him as an arrear of land revenue, and the amount and interest so due shall rank in priority in respect of such liability of the employer as wages in arrears.
(4) A requisition under sub-section (2) shall be made by the society within one year from the date of default by the member concerned in payment of any debt or other demand of the society.

(5) This section shall not apply to the surety of a loanee member.

CHAPTER - V

State aid to Societies

46. Government investment in societies.— The Government may subscribe to the share capital of a society with limited liability, upon, such terms and conditions as may be agreed upon.

47. Liability to be limited in respect of Government shares.— Where any shares are purchased in a society by the Government, the liability in respect of such shares shall, in the event of the society of which the shares are purchased being wound up, be limited to the amount paid in respect of such shares.

48. Other forms of State aid to societies.— Notwithstanding anything contained in any law for the time being in force, but subject to such conditions as the Government may, by general or special order specify in this behalf, the Government may,—

(a) give loans to a society;

(b) guarantee the payment of the principal of debentures issued by a society, or of interest thereon, or both or the repayment of the share capital of a society to its members, or the payment of dividends thereon at such rates as may be specified by the Government;

(c) guarantee the repayment of loans given by a Co-operative Bank to a society;

(d) guarantee the repayment of the principal of and payment of interest on, loans and advances given by the Reserve Bank of India, or any Bank or any other financial institution constituted under any law for the time being in force; or

(e) provide financial assistance, in any other form, including subsidies, to a society.

49. Provisions of this Chapter to override other laws.— The provisions in this Chapter shall have effect notwithstanding anything inconsistent therewith contained in any other law for the time being in force.

CHAPTER-VI

Property and Funds of Societies

50. Mobilisation of funds.— A society may mobilise funds in the form of share capital, deposits, debentures, loans and other contributions from its members to such extent and under such conditions as may be specified in the bye-laws.

51. Restrictions on borrowings.— (1) A society may raise loans and receive amounts from external sources to such extent and under such conditions as may be specified in the bye-laws.
(2) The deposits or loans raised from external sources shall at no time exceed ten times the sum of members’ funds and organisational reserves less accumulated deficit, if any:

Provided that in case of Co-operative Housing Societies, the borrowings shall not exceed twenty times and in case of Co-operative Banks twenty-five times the sum of members’ funds and organisational reserves less accumulated deficit, if any.

(3) A mutually aided society shall not accept share capital from the Government but may accept other funds or guarantee from the Government on such terms and conditions as are mutually agreed upon through a memorandum of understanding.

(4) A society may accept funds from the Government or other financing institution on such terms and conditions as are mutually contracted upon. Such conditions may include the right of the Government or other financier to nominate its representative on the board of directors of the society, subject, however, to the restriction that such representative shall not have the right to vote in the meetings of the society.

52. Disposal of net surplus.— The society shall prepare its Annual Financial Statement and arrive at its surplus or deficit. If provided in it’s bye-laws, the society shall, out of it’s net surplus] arising from its business in any year, make deferred payment to its members as patronage refund in proportion to the contribution of the members to such business an amount not less than 20% and not exceeding 50% of such surplus. The balance of net surplus shall be appropriated in the following manner:-

(a) At least 25% shall be transferred to statutory reserve fund;

(b) Not exceeding 20% shall be transferred to a deficit fund for meeting unforeseen deficits;

(c) Not less than 2% with a maximum limit of Rupees one lakh towards contribution to the Co-operative Education Fund which shall be transferred to the Goa Rajya Sahakari Sangh;

(d) Upto 5% to be transferred to a common benefit fund or common welfare fund whose purpose is approved by the general body;

(e) Upto 5% towards contribution for any purpose connected with the development of the co-operative movement;

(f) Not exceeding 25% of paid up share capital towards payment of dividend to members;

(g) The balance of surplus may be appropriated towards such other funds and reserves as may be approved by the board and confirmed by the general body.

Provided that the co-operative banks and urban co-operative credit societies may, instead of making deferred payment to their members as patronage refund, issue bonus shares as prescribed:

15 The expression “The society shall, out of its net surplus”, the expression “If provided in it’s bye-laws, the society shall, out of it’s net surplus” is substituted by the Goa Co-operative Societies (Amendment) Act, 2009.


16 Inserted by the Goa Co-operative Societies (Amendment) Act, 2009.
Provided further that if any society has not made patronage refund as specified under this section then, the entire amount of net surplus shall be appropriated in the proportion as mentioned in clauses (a) to (g) above.]

53. Liability for deficit.— (1) Where a society has an operational deficit in any given year, the board of directors shall place before the general body the detailed report of causes of such deficit.

(2) The general body shall examine the reasons and where the deficit has arisen in the normal course of the business of the society, the general body may, based on its examination, resolve to make good the operational deficit, wholly or partly, from the deficit fund and other reserves.

54. Reserve and other funds.— (1) A society may create statutory and non-statutory reserves and other funds for the promotion of the objects of the society.

(2) Reserves and other funds shall be used for the purpose for which they were created when necessary but otherwise may be used in the business of the society. An annual interest equal to the Bank rate shall be credited to the accounts of such funds annually.

(3) Every society shall provide funds each year for co-operative education and training of its members, staff and Directors.

55. Investment of funds outside the business.— Such of its funds as are not needed for use by a society may be invested or deposited outside its business—

(a) in the local postal saving bank;

(b) in any of the securities specified in section 20 of the Indian Trusts Act, 1882 (Central Act 2 of 1882);

(c) in the shares, debentures, and deposits in the State Co-operative Bank.

(d) in a co-operative or nationalised or scheduled bank;

(e) in any federal society of which it is a member;

(f) in deposits with Government companies.

(g) in any other mode permitted by the rules or by general or special order of the Government.

56. Employees provident fund.— (1) Every society having more than five employees shall establish for its employees a provident fund into which shall be paid the contribution made by its employees and by the society. Such provident fund shall not be used in the business of the society nor shall it form part of the assets of the society but shall be invested under the provisions of the last preceding section and shall be administered in the manner prescribed.

(2) Notwithstanding anything contained in the foregoing sub-section, a provident fund established by a society to which the Employees’ Provident Funds and Miscellaneous Provisions Act, 1952 (XIX of 1952) is applicable, shall be governed by that Act.

57. Funds not to be utilized for certain proceedings filed or taken by or against officer in personal capacity.— Any expenditure incurred from the funds of the society
for the purpose of any proceedings filed or taken by or against any officer of the society in the matter of elections to the board of directors or misfeasance proceedings shall be recoverable from the said officer by the society if the proceedings are decided against him.

CHAPTER - VII
Management of Societies

58. General body.— (1) Subject to the provisions of this Act and the rules made thereunder, the final authority of every society shall vest in the general body of members, in general meeting summoned in such a manner as may be specified in the bye-laws.

(2) Where, because of spread of number of members a society feels the need for constituting a representative general body for more effective decision making, it may constitute a representative general body in such manner and with such functions as may be specified in the bye-laws.

(3) Subject to the provisions of this Act and the bye-laws, the following matters shall be dealt with by the general body in the general meetings:-
(a) amendments to bye-laws;
(b) removal of directors;
(c) consideration of-
   (i) annual audited financial statement of the society and its subsidiaries, if any;
   (ii) annual report of activities;
   (iii) auditors report and audit rectification report.
   (iv) annual operational plan and budget.
   (v) Approval of excess budgetary expenditure of the previous year;
   (vi) long term perspective plan and budget, if any;
   (vii) special audit report or inquiry report, if any;
(d) appointment and removal of statutory auditors of mutually aided society;
(e) appropriation of net surplus;
(f) management of deficits;
(g) fixation of remuneration and other facilities to be allowed to the chairman, any directors or member of any committee or internal auditor in connection with his duties in that capacity or his attendance at related meetings;
(h) amalgamation, division re-constitution and partnership with any other society;
(i) sale and disposal of business undertakings;
(j) dissolution of society;
(k) all other functions expected of the general body under the other provisions of this Act.
17[58A. Special general meeting.— (1) A special general meeting may be called,—

(i) at any time by the Chairman; or

(ii) within one month from the date of submission of a requisition in writing to that effect by at least one-tenth of the total number of members of the society or by at least one-tenth of the total number of elected representatives or by such number of members as specified in the bye-laws for the purpose; or

(iii) at the instance of the Registrar; or

(iv) in the case of a society which is a member of a federal society, at the instance of the committee of such federal society.

(2) Where, any officer or a member of the committee, whose duty is to call such meeting, fails, without reasonable excuse, to call such meeting, the Registrar may, by Order, declare such member as disqualified for being a member of the committee for such period not exceeding five years, as he may specify in such order or impose on such officer a penalty not exceeding one hundred rupees for each day of default. Before making an order under this sub-section, the Registrar shall give, or cause to be given, a reasonable opportunity to the person concerned for showing cause as to why the action proposed should not be taken against him.

(3) If a special general meeting of a society is not called in accordance with the requisition referred to in clause (ii) of sub-section (1), the Registrar or any person authorized by him in this behalf, shall have power to call such meeting and that such meeting, when called, shall be deemed to be a meeting duly called by the committee.

(4) The Registrar shall have the power to order that the expenditure incurred in calling a meeting under sub-section (3) shall be paid out of the funds of the society or by such person or persons who, in the opinion of the Registrar, were responsible for the refusal or failure to convene a meeting.]

59. Board of directors. — (1) The management of every society shall vest in a board of directors constituted in accordance with this Act, the rules and bye-laws, which shall exercise such powers and perform such duties as may be conferred or imposed by this Act, the rules and the bye-laws.

(2) The term of office of the board of directors elected after the commencement of the Goa Co-operative Societies Act, 2001 shall be five years from the date of its election:

Provided that where in terms of the provisions of the bye-laws of a society one-third members of its committee or board of directors retire every year, the term of office of such a committee or board shall, after the commencement of the Goa Co-operative Societies Act, 2001 expire on the date on which retirement of any of its one-third members falls for the first time.

17 Inserted by the Goa Co-operative Societies (Amendment) Act, 2009.
(3) The size of the board of directors shall be in accordance with the bye-laws, subject to a maximum of 15 directors. The chief executive shall be an ex-officio director of the board.

(4) The board shall have a Chairman and such other office bearers as may be provided in the bye-laws who shall be elected from among the directors in the manner provided in the bye-laws:

Provided that no director who is representing individual members on the board of directors of an Apex or Federal Society shall be a Chairman or other officer of such society.

(5) The board of directors may set up committees from among its directors and others for specific purposes and such committees shall submit their reports with recommendations or observations to the board for action, within the time specified by the board.

(6) Every director and employee of a society while exercising his powers and discharging his duties shall,—

(a) act honestly and in good faith and in the best interests of the society; and

(b) exercise such due care, diligence and skill as a reasonably prudent person would exercise in similar circumstances.

17-A[(6A) The members of the committee set up by the board of directors or the board of directors, as the case may be, shall be jointly and severally responsible for the decisions taken by them during their term, relating to the business of the society. They shall be jointly and severally responsible for all the acts and omissions which are detrimental to the interest of the society. Every such member or director, shall execute a bond to that effect, within fifteen days of his assuming the office, in the form as specified by the Government by general or special order. The member or director who fails to execute such bond within specified period shall be deemed to have vacated his office:

Provided that before fixing any responsibility mentioned above, the Registrar shall inspect the records of the society and decide as to whether the losses incurred by the society are on account of acts or omissions on the part of the members of the committee or of directors or on account of any natural calamity, accident or any circumstances beyond the control of such members or directors:

Provided further that any member of the committee or director of board of directors who does not agree with any of the resolution or decision of the committee or of board of directors, may express his dissenting opinion which shall be recorded in the proceedings of the meeting and such member or director shall not be held responsible for the decision embodied in such resolution/decision and/or for such acts or omissions committed by the committee or board of directors as per such resolution/decision. Such dissenting member or director, if he so desires may also communicate in writing his dissenting opinion to the Registrar within seven days from the date of such resolution/decision:

Provided also that any member or director who is not present for the meeting of the committee or board of directors in which the business of the society was transacted, and

17-A Inserted vide Amendment Act 6 of 2010
who has not subsequently confirmed the proceedings of that meeting, such member or
director shall also not be held responsible for any of the business transacted in such
meeting.].

(7) A director or employee who is guilty of misappropriation, breach of trust or any
other omission or commission, resulting in loss to the society as a result thereof, shall be
personally liable to make good that loss, without prejudice to such criminal action to
which he is liable under the law.

18[59 A Motion of no confidence against officers of societies.— (1) A President,
Vice-President, Chairman, Vice-Chairman, Secretary, treasurer or Director or any
other officer, by whatever designation called, who holds office by virtue of his election
to that office shall cease to be such President, Vice-President, Chairman, Vice-
Chairman, Secretary, treasurer or director or any other officer, as the case may be, if a
motion of no confidence is passed at a special meeting of the board of
directors/committee of management of society by a simple majority of the total
number of the members of board of directors/committee who are for the time being
entitled to attend and vote at any meeting of the board of directors/committee and the
office of such President, Vice-President, Chairman, Vice-Chairman, Secretary,
treasurer or director or any other officer, as the case may be, shall thereupon be
deemed to be vacant.

(2) The requisition for convening special meeting of the board of directors/committee
for considering such motion of no confidence shall be signed by not less than one-third
of the total number of members of the board of directors/committee who are for the time
being entitled to attend and vote at any meeting of the board of directors/committee and
shall be delivered to the Registrar:

Provided that no such requisition for a special meeting shall be made within a period of
six months from the date on which any person/office referred to in sub-section (1) has
entered upon his office.

(3) The Registrar shall, within seven days from the date of receipt of requisition under
sub-section (2), convene a special meeting of the board of directors/committee which
shall be held not later than fifteen days from the date of issue of the notice of such
meeting.

(4) The special meeting called under sub-section (3) shall be presided over by the
Registrar or any person authorized by him in this behalf. The Registrar or such person
shall, when presiding over the meeting of the board of directors/committee, have the same
powers as the President or Chairman when presiding over a board of directors’/
/committee’s meeting has, but shall not have the right to vote.

(5) The meeting called under this section shall not be adjourned for any reason.

(6) Voting at the meeting shall be by raising of hands. The names of the
directors/members of the committee voting for, and against the motion, shall be read in
the meeting and recorded in the minute book of the special meeting of the board of
directors/committee:

18 Inserted by the Goa Co-operative Societies (Amendment) Act, 2009.
Provided that if one-third of the directors/members of the committee present so demand, the voting shall be by secret ballot.

(7) If the motion of no confidence is rejected, no fresh motion of no confidence shall be brought before the board of directors/committee within a period of six months from the date on which the motion is rejected.

60. Disqualification for being director.— (1) In addition to such criteria as may be specified in the bye-laws, a person shall be ineligible for being chosen as a director, if he,—

(a) has at any time, lost the right to vote as a member as specified in the bye-laws;

(b) loses the right to continue as member under the provisions of the Act, rules and bye-laws;

(c) is a defaulter of any society;

Explanation.— For the purpose of this clause, the term “defaulter” includes—

(i) in the case of a resource society, a member who defaults the payment of the crop loan on the due date;

(ii) in the case of a society which lends term loaning, a member who defaults the payment of any instalment of the loan granted to him;

(iii) in the case of any society,—

(a) a member who has taken anamat or advance; or

(b) a member who has purchased any goods or commodities on credit or availed himself of any services from the society for which charges are payable; and fails to repay the full amount of such anamat or advance or pay the price of such goods or commodities or charges for such service, after receipt of notice of demand by him from the concerned society or within thirty days from the date of withdrawal of anamat or advance by him or from the date of delivery of goods to him or availing of services by him, whichever is earlier;

(iv) in the case of resource society the principle object of which is to provide credit for non-agricultural purposes, a member who defaults the payment of three consecutive instalments of the loan granted;

(v) in the case of Co-operative housing societies, a member who defaults the payment of dues to the society within three months from the date of service of notice in writing served by post under certificate of posting demanding the payment of dues;

(d) carries on business of the kind carried on by the society, either in his name or in the name of any member of his family or he or any member of his family is a partner in a firm or a director in a company which carries on business of the kind carried on by the society;

Explanation.— For the purposes of this clause, the expression “family” means a wife, husband, father, mother, brother, sister, son, daughter, son-in-law, or daughter-in-law; or

(e) is a salaried employee of the society or holds any office of profit under the society; or
(f) has incurred any other disqualification under this Act or the rules made thereunder.

(2) A person shall cease to be a director if such person incurs any of the disqualifications specified in sub-section (1) or—

(a) absents himself from three consecutive board meetings without leave of absence;
(b) absents from three consecutive general meetings.
(c) is penalised under this Act.

(3) In order to be eligible for being chosen as director of the board of directors of a society which has been in existence for more than two years, a member,—

(a) shall have been a voting member of the society for at least two years immediately preceding the year of election;
(b) shall have attended two general meetings of the society held immediately preceding the elections.

61. Disqualification of all directors of the board.— Notwithstanding anything contained in the foregoing section, all the directors of the board shall, be deemed to have incurred disqualification for a period of five years for being chosen as directors and shall be ineligible to continue as directors of the society, if, during their term as directors of the society,—

(a) they did not conduct the annual general meeting within nine months of closure of the society’s accounting year;
(b) they did not conduct a requisitioned general meeting within the specified time;
(c) they did not place the accounts for the preceding co-operative year before the general body at its annual general meeting.

62. Powers and functions of the board of directors.— (1) Without prejudice to the generality of the powers of the board under section 59, the board shall have powers to—

(a) admit members;
(b) elect and remove the office bearers;
(c) accept or reject the resignation of the directors on the board;
(d) appoint and remove the chief executive;
(e) fix the staff strength;
(f) frame policies concerning—
   (i) business of the society;
   (ii) recruitment and service conditions of the staff;
   (iii) mobilisation, utilisation and investment of various funds;
   (iv) maintenance of accounting systems;
   (v) management information systems;
   (vi) such other subjects and matters necessary for the effective performance of the society;
(g) place the annual report, annual financial statements, annual plan and budget for the approval of the general body;

(h) consider audit and compliance reports and place these before the general body;

(i) acquire or dispose of immovable property;

(j) take such other measures or do such other acts as may be prescribed or required under this Act.

(2) The chairperson shall be elected by the board from among the elected members and shall, in accordance with the bye-laws—

(a) preside at meetings of the board and the general body;

(b) have only a casting vote in the event of equality of votes on any matters being decided upon by the board.

(c) exercise such other powers as may be delegated by the board and specified in the policies framed or resolutions adopted by the board.

63. **Chief Executive.**— (1) There shall be a Chief Executive, by whatever designation called, of every society, to be appointed by the board and he shall be a full time employee of such society.

(2) The Chief Executive shall be a member of the board and of the committees as may be constituted under the provisions of the bye-laws.

(3) Where the Government has subscribed to the extent of more than one half of the share capital of a society, it shall be obligatory on such a society to seek prior approval of the Government to the appointment of the Chief Executive.

64. **Powers and functions of Chief Executive.**— The Chief Executive shall exercise the power and discharge the functions specified below, namely:—

(a) day-to-day management of the business of the society;

(b) operating the accounts of the society and be responsible for making arrangement for safe custody of the cash;

(c) signing on the documents for and on behalf of the society;

(d) making arrangements for the proper maintenance of various books and records of the society and for the correct preparation and timely submission of the periodical statements and returns in accordance with the provisions of this Act, the rules and the bye-laws;

(e) convening meetings of the general body of the society, the board and the other committees constituted by the board and maintaining proper record of such meetings;

(f) making appointments to posts in the society in accordance with the directions of the board;

(g) assisting the board in the formulation of policies, objectives and planning;

(h) appraising the board with periodical information necessary for the operations and functions of the society;

(i) performing such other duties and exercising such other powers as may be prescribed or as may be specified in the bye-laws of the society.
65. Society’s nominee on other society not eligible to be office bearer except in a federal society.— No member of a society who is nominated to represent it on any other society shall be eligible for being elected as office bearer of the other society, unless the other society is its federal society.

66. Election to board of directors of societies.— (1) The elections to the board of directors of all the societies and representative general bodies under section 69(d) and (e) of this Act, except those mentioned in sub-section (5) of this section, shall be conducted by the Registrar in such manner as may be prescribed.

(2) Where the Registrar fails to hold election to the board of any society, the term of office of the members of the board of that society shall be deemed to have been extended till the date immediately preceding the date of the first meeting of the newly elected board.

(3) The voting at election shall be by secret ballot.

(4) The expenses for holding any such elections shall be borne by the concerned society.

(5) Societies having paid up share capital of less than rupees twenty five lakhs may hold their election in accordance with their bye-laws and election rules:

Provided that the Registrar may conduct the election of any such society in accordance with the provisions of sub-section (1) to (4) of this section if he is satisfied that circumstances exist for such election. No such election shall however, be held by the Registrar after the election programme is commenced by the society in accordance with its bye-laws and election rules.

67. Vacancies on the Board of Directors.— (1) Where there is a vacancy or vacancies on the board of directors, the remaining directors may exercise all the powers of the board or may fill the vacancies for the remainder of the term from eligible persons through co-option if such vacancies are not more than one-third of the total number of directors of the board.

(2) Where there is a vacancy or vacancies on the board in excess of one-third of the total number of directors of the board, the remaining directors shall call upon the Registrar to hold election for electing members to fill the vacancies for the remaining period.

(3) The term of office of the directors who are appointed or nominated or co-opted on the board to fill the vacancy shall be co-terminus with the term of office of the elected directors notwithstanding the date of their such appointment, nomination or co-option to fill the vacancy.

(4) The Government may, by general or special order direct such societies or class of societies to reserve not more than two seats, one each for the members of scheduled castes or scheduled tribes or woman or any other economically backward classes on the board of directors of such societies.
67A. Appointment of Directors, New Board of Directors or Administrator.—

(1) Where the Registrar is satisfied that,—

(a) at the first constitution of the Board of Directors of any society there is a failure to elect all or any of the members of the Board of Directors;

(b) the term of the Board of Directors of any society or of any of its members has expired or for any other reason election is held and there is a failure to elect all or any of the Directors required to fill the vacancies;

(c) any Director is prevented from entering upon his office;

(d) new Directors have failed to enter upon office on the date on which the term of office of the existing Board of Directors expired; or

(e) a new Board of Directors cannot, for any reason, be constituted before the expiry of the term of Office of the existing Board of Directors, he may, either suo motu or on an application of any officer of the society, by order, appoint,—

(i) any member or members of the society to be the member or members of the Board of Directors to fill the vacancy/vacancies; or

(ii) a committee, consisting of not more than three members of the society, or one or more administrators, other than the member/s of the society, to manage the affairs of the society till the new Board of Directors enters upon office:

Provided that before making such order, the Registrar shall publish a notice on the notice board at the head office of the society, inviting objections and suggestions with respect to the proposed order within a period specified in the notice and consider all objections and suggestions received by him within that period:

Provided further that it shall not be necessary to publish such notice in case where the Registrar is satisfied that immediate action is required to be taken or that it is not reasonably practicable to publish such notice.

(2) The Board of Directors or administrator so appointed shall be subject to the control of the Registrar and obey such instructions as the Registrar may, from time to time give, and shall have power to discharge all or any of the functions of the Board of Directors or of a director, as the case may be, and take all such actions as may be required to be taken in the interest of the society.

(3) The Board of Directors or administrator so appointed shall make necessary arrangements to constitute a new Board of Directors for enabling the new Board of Directors to enter upon office or to fill the vacancy/vacancies of the Directors, as the case may be, within such period or extended period as the Registrar may specify].

68. Government’s power to give directions in the interest of Co-operative movement.— (1) If the Government, on receipt of a report from the Registrar or otherwise, is satisfied that in the interest of Co-operative movement or for the purpose of securing proper implementation of co-operative production and other development programmes approved or undertaken by the Government or to secure the proper management of the business of the society generally, or for preventing the affairs of the society being conducted in a manner detrimental to the interests of the members, or of the

19 Inserted by the Goa Co-operative Societies (Amendment) Act, 2009.
depositors or the creditors thereof, it is necessary to issue directions to any class of societies in particular, the Government may issue directions to them from time to time, and all societies or the society concerned, as the case may be, shall be, bound to comply with such directions.

(2) The Government may modify or cancel any directions issued under sub-section (1) and in modifying or cancelling such directions may impose such conditions as it may deem fit.

(3) Where the Registrar is satisfied that any person was responsible for not complying with any directions, the Registrar may, by order:

(a) if the person is a member of the committee of the society, remove the member from the committee and appoint any other person as a member of the committee for the remainder of the term of his office and declare him to be disqualified to be such member for a period of six years from the date of the order;

(b) if the person is an employee of the society, direct the committee to remove such person from employment of the society forthwith, and if any member or members of the committee, without any good reason or justification, fail to comply with this order, remove the members and appoint any other person as members and declare them disqualified as provided in clause (a):

Provided that, before making any order under this sub-section, the Registrar shall give a reasonable opportunity of being heard to the person or persons concerned and consult the federal society to which the society is affiliated.

(4) Any order made by the Registrar under this section shall be final.

2068A. Power to seize the records, etc.— (1) Where the Registrar is satisfied that the books and records of a society are likely to be suppressed, tampered with or destroyed, or the funds and property of a society are likely to be misappropriated or misapplied, the Registrar or the person authorized by him in this behalf, may apply to the Executive Magistrate within whose jurisdiction the society is functioning for seizing and taking possession of the records and property of the society.

(2) On receipt of an application under sub-section (1), the Executive Magistrate may authorize any police officer, not below the rank of a sub-inspector, to enter and search any place where the records and property are kept or likely to be kept, and to seize them and hand over possession thereof to the Registrar or the person authorized by him, as the case may be.

69. Representative general body.— A society having more than five thousand individual members shall have a representative general body constituted in the following manner:

(a) Election of the representative general body of the societies having more than five thousand individual members shall be held by the Registrar in the prescribed manner.

20Inserted by the Goa Co-operative Societies (Amendment) Act, 2009.
(b) The members of the society shall be divided in different groups on territorial or any other basis as may be specified in the bye-laws for the purpose of electing a representative to represent the said group of members at general meetings of the society and to vote on their behalf at such general meetings. The elected representatives shall also be entitled to vote at the election of the board of directors of such societies on behalf of the group they represent.

(c) The representative group shall be formed in such a manner that the number of representatives elected shall not be less than fifty and shall not be more than five hundred depending upon the total membership of the society.

(d) The election of representatives to the representative general body shall be held six months prior to the election of the board of directors of the concerned society and such elected representative shall be elected for a term of five years and shall be eligible for re-election, if not otherwise disqualified under the provisions of this Act, rules and bye-laws.

(e) Any vacancy arising in the post of representative shall be filled by re-election by the concerned group of members within a period of six months. Such re-election shall be held by the Registrar in the same manner.

70. Qualifications of Chief Executive Officers or any other officers.— The qualifications for the appointment of the chief executive officers or any other officers of a society shall be such as may be specified in the bye-laws.

71. Removal of directors and appointment of Administrator.— (1) 21 (a) If the Board of Directors of any society makes default or is negligent in the performance of the duties imposed on it by this Act or the rules or the bye-laws or commits any act which is prejudicial to the interest of the society or has ceased to discharge its functions and the business of the society has or is likely to come to a standstill, or have incurred disqualification under section 61 of this Act, or serious financial irregularities have been disclosed by the auditor during inspection, the Registrar may, suo-motu or at the request of hundred members or 10% of the total number of members of the society, whichever is less, by an Order, remove the Board of Directors and appoint an Administrator or a Board of Administrators consisting of not more than three persons, who may or may not be the members of the society to manage the affairs of the society for a period not exceeding six months, which period, at the discretion of the Registrar, may be extended by a further period not exceeding three months so however that the total period shall not exceed nine months in the aggregate subject to the provisions of sub-section (6)” (b) Where any director on the board of directors of a society commits the acts mentioned in clause (a) above, the Registrar, at the request of hundred members or 10% of the total number of members, whichever is less, or by resolution passed with a two/third majority of the board of directors of the society, shall remove such director from the board.

(e) In the case of a society having Government share capital exceeding 50% of the total paid up share capital of the society, the Registrar shall have the power, in cases mentioned under clauses (a) and (b) above, to act suo-motu and appoint a board of administrators as mentioned in clause (a) above for a period of one year, which period,

21 Clause (a) Substituted by the Goa Co-operative Societies (Amendment) Act, 2009.
at the discretion of the Registrar, may be extended for a further period not exceeding one year, or to remove the director or directors in cases under clause (b):

Provided that no order shall be passed by the Registrar under clauses (a) and (b) above without giving an opportunity to the board of directors or director, as the case may be, to file objection, if any, within 15 days from the receipt of notice from the Registrar.

(2) The Registrar shall have the power to change the board of administrators or any members thereof appointed under sub-section l(a) or l(c) at his discretion even before the expiry of the period specified in the order under sub-section l(a) or l(c).

(3) The board of administrators so appointed shall have power to execute all or any ‘of the functions of the board and to take all such actions as may be required in the interest of the society except admission of members.

(4) The Registrar may fix the remuneration payable to the members of the board of administrators which shall be paid from the funds of the society.

(5) If, at any time, during any period, or extended period referred to in sub-section (1), it appears to the Registrar, that it is no longer necessary to continue to carry on the affairs of the society as aforesaid, the Registrar may, by an order, direct that the management by the board of administrators shall terminate and on such order being made, the management of the society shall be handed over to a new board of directors duly constituted under the bye-laws.

(6) The board of administrators shall, before the expiry of its term of office, arrange for the constitution of a new board of directors in accordance with the bye-laws of the society:

Provided that, if a new board of directors is not, or cannot be, constituted at the expiry of the term of office of the board of administrators, for any reason beyond the control of the board of administrators, the term of the board of administrators shall be deemed to be extended until the new board of directors is duly constituted under the bye-laws.

72. Meetings and minutes.— (1) The bye-laws of the society shall specify the frequency of and the manner in which the meetings of the board shall be held, so however that the board shall meet at least once in every three months.

(2) Every society shall in each co-operative year hold, in addition to any other meetings or general meetings, its annual general meeting within nine months from the close of the co-operative year and not more than fifteen months shall elapse between the date of an annual general meeting and that of the next.

(3) The board shall convene a general meeting within thirty days of receipt of requisition for convening a general meeting signed by at least one-tenth of the members of the society or one tenth of the representatives of a representative general body of the society constituted under section 69 of the Act and any such requisition shall contain the proposed agenda and the reasons why the meeting is felt necessary.

(4) Where the board fails to convene the annual or requisitioned general meeting within due time, it shall be competent for the Registrar to convene the requisitioned or annual general meeting, as the case may be.
(5) Every society shall record in separate minute books, minutes of all proceedings of every general meeting, every meeting of its board of directors and every committee meeting.

(6) Such minutes shall be communicated to all persons invited for the meeting within forty five days of the conclusion of the meeting.

(7) The minutes of the board meetings so recorded shall be signed by the person who chaired the said meeting, or by the chairman of the succeeding meeting, and minutes of the general meeting shall be signed by the person who chaired the meeting within thirty days from the date of the meeting or in the event of his unwillingness or inability, by a director duly authorised by the board for the purpose.

CHAPTER - VIII
[Accounts, Audit, Inquiry and Inspection]

73. Accounts and records.— (1) Every society shall maintain at its office the following accounts, records and documents, namely:—

(a) copy of its registered bye-laws with amendments made from time to time;
(b) the minute book of the board of directors meetings and committee meetings;
(c) the minute book of the general meetings;
(d) accounts of all sums of money received and expended by the society;
(e) accounts of all purchases and sales of goods made by the society;
(f) accounts of all assets and liabilities of the society;
(g) a register showing memberwise patronage of various services provided by the society;
(h) an up-to-date register of all members;
(i) copies of the annual statement of accounts, directors report and auditors report;
(j) all such other accounts, records and documents as may be required by this Act or other laws.

(2) The books of accounts and other records shall be open for perusal by any director during business hours.

(3) The books of accounts of every society, together with supporting records and vouchers, shall be preserved for such period as may be prescribed subject to any other laws for the time being in force.

23[(4) Every society, immediately after close of the financial year, shall prepare the Receipt and Payment statements/Trial Balance/Trading/Manufacturing Accounts, Profit and Loss Account/Income and Expenditure Account and Balance Sheet and shall submit the same to the Registrar, within a period of 45 days prior to filing the returns as specified under section 81].

23 Inserted by the Goa Co-operative Societies (Amendment) Act, 2009.
74. Audit.— (1) The Registrar shall constitute a panel of auditors from among the chartered accountants within the meaning of the Chartered Accountants Act, 1949 (XXXVIII of 1949) and who are fellow members of the Institute of Chartered Accountants of India, holding certificate of practice, who have their registered address within the State of Goa, and retired officers of the Government, who are holding higher Diploma in Co-operation or having working experience of ten years in Co-operative Audit.

(2) The Registrar shall appoint auditors to audit the accounts of State aided societies, and other societies with paid up capital exceeding Rupees one lakh as may be notified by the Registrar from time to time, from among the departmental auditors or the panel of auditors.


25 Inserted by the Goa Co-operative Societies (Amendment) Act, 2009.]

[Explanation.— For the purpose of this sub-section any society or class of societies irrespective of share capital limit which are either been assisted by the Government in the form of subsidy, loan, trade and commercial concession, price support and/or offered any type of incentives, relaxation, considering the social, circumstantial aspects and in the interest of particular occupation, community or public interest at large, and involving the deposit of the public, the Registrar shall decide over the nature as to whether such society is to be notified or otherwise and accordingly the audit of such society or class of societies shall be entrusted to the departmental auditors or the penal of auditors, by general or special order. The decision of the Registrar in this matter shall be final].

(3) A mutually aided society which is not notified under sub-section (2) above shall appoint an auditor from among the panel of auditors by resolution in the annual general meeting and such appointment shall be valid till the conclusion of next annual general meeting:

Provided that the first auditor shall be appointed from among the said panel by the board of directors in the first meeting held after the registration of the society and such appointment shall be valid till the conclusion of the first annual general meeting.

(4) The remuneration of all auditors shall be fixed by the Registrar.

(5) The auditor shall be given notice of every general meeting and will be entitled to attend the meeting.

(6) Where a mutually aided society fails to get its accounts audited within nine months from the end of the co-operative year, the Registrar shall be empowered to appoint the auditor and get the accounts audited.

25[(7) If the Registrar finds it necessary or expedient to re-audit any or all accounts of the society, he may, by Order, direct such re-audit and the provisions of this Act, applicable to audit of accounts of society, shall apply to such re-audit].

75. Powers and duties of the auditor.— (1) Every auditor of a society shall have right of access at all times to the books of accounts and vouchers of the society, whether
maintained at the head office or at the branches or elsewhere, and shall be entitled to
require from the society such information and explanations as the auditor may think
necessary for the performance of his duties as an auditor.

(2) The auditor shall, after examination of the books of accounts and records, report:-

(a) Whether the society has maintained proper books of accounts and records as
required by this Act;

(b) Whether he has obtained all the information and explanations, which to the best
of his knowledge and belief were necessary for the purposes of his audit;

(c) Whether the final statement of accounts prepared are in agreement with the
books of accounts and records maintained;

(d) Whether the final statement of accounts gives true and fair view,—

(i) in the case of balance sheet, of the state of affairs of the society as at the end
of the co-operative year.

(ii) in the case of income and expenditure account, of the surplus or deficit for the
co-operative year.

(e) Whether report of the branch auditors, not audited by him has been considered,
and how he has dealt with the same in preparing his report;

(3) The auditor of the society shall also examine the following before he submits his
report.

(a) Whether a society has maintained proper records showing particulars including
quantitative details and situation of fixed assets;

(b) Whether the fixed assets have been periodically physically verified by the
management of the society and the discrepancy, if any, is considered in the books;

(c) Whether loans and advances made by the society on the basis of security have
been properly secured and whether the terms and conditions are not prejudicial to the
interest of the society;

(d) Whether any personal expenses have been charged to income and expenditure
account;

(e) Whether capital expenses have been charged to income and expenditure account;

(f) Whether any expenditure incurred by the society is not in accordance with or not
in consonance with its objectives;

(g) Whether the society has utilised the financial assistance granted by the
Government or any Government undertakings, for the purpose it is granted;

(h) Whether there are adequate internal control procedures, commensurate with the
size of the society and nature of its business;

(i) Whether any purchases and sales are made during the year exceeding
Rs. 50,000/- in aggregate from any relative of any director or any company or firm in
which directors are interested;
(j) Whether any manpower requirement is assessed and recruited as per the recruitment rules.

26[(4) The auditor of the society shall submit a copy of the audit report together with the accounts to the Registrar in such form as may be specified by the Registrar, within thirty days from the date of the audit.].

27[(5) On completion of the statutory audit, the auditor shall award audit classification to the society whose accounts he has audited in accordance with the instructions issued by the Registrar from time to time.

(6) The Registrar or the person authorized by him to conduct the audit may summon any person in possession or responsible for the custody of any such books, accounts, papers, documents to produce the same at any place at the Headquarters of the society or any branch thereof.].

76. Special audit.— (1) A society dealing with the funds from the Government or any other external individual or institutions may be subject to a special audit initiated by the Registrar at the request of such creditor, on such specific terms of reference as agreed to by the Registrar.

(2) The cost and expenses of the special audit under sub-section (1) shall be met by such creditor.

(3) Every special audit shall be completed, and report submitted to the Registrar within four months from the date of appointment.

(4) The special audit report shall contain a statement of:—

(a) every payment which appears to the auditor to be contrary to law;

(b) the amount of any deficiency, waste or loss which appears to have been caused by the gross negligence or misconduct of any person in the performance of his duties;

(c) the amount received which ought to have been accounted for but is not brought into account; and

(d) any material impropriety or irregularity which he may observe in the expenditure or in the recovery of money due.

(5) The Registrar shall, within a period of thirty days from the date of the receipt of the special audit report, communicate copies of the same to—

(a) the applicant creditor; and

(b) the society concerned.

28A. Enquiry and/or Inspection of societies.— (1) The Registrar may, on the request made by a creditor or federal Institution or not less than one third of the total number of members of the board of directors or not less than one fifth of the total number of members, of a society, [or of his own motion, by himself, or by a person duly authorised by him in writing in this behalf, undertake inspection] and inquiry into
the constitution, working and financial condition of such society and submit a report thereon.

(2) Where a complaint is made by a member of society in writing about the affairs of a society or board of directors, the Registrar or any person authorized by him in this regard who shall be not below the rank of Deputy Registrar is prima facie satisfied, after affording an opportunity of being heard, that an inquiry is required to be instituted, he may, order an inquiry to be made by a person not below the rank of Co-operative Officer or special auditor.

(3) For the purpose of inspection/inquiry under sub-sections (1) and (2), the person conducting inspection or inquiry shall, at all times, have access to all books of accounts, papers, vouchers, securities, stock and other documents of that society and may, in the event of serious irregularities discovered during inquiry and inspection, take the same into custody and report to the Registrar. He shall have power to verify the cash balance of the society. The Registrar may call a meeting of the board of directors or a general body meeting of the society, as he may deem fit.

(4) Every officer or member of board of directors shall furnish such information with regard to working of the society as the Registrar or the person making inquiry or inspection may require.

(5) A copy of the report of the inquiry and/or inspection carried out under this section shall be forwarded to the society within a period of ninety days from the date of completion of such inquiry and/or inspection.

77. Inquiry.— (1) Every society shall furnish all relevant information required by the Registrar in order to enable him to satisfy whether the society has conducted its affairs in accordance with the co-operative principles and the provisions of this Act.

(2) The Registrar may, of his own motion, and shall, on the application of a Federation to which the society concerned is affiliated, or of a creditor to whom the society is indebted or of not less than one-third of the directors, or of not less than one-tenth of the members, cause an inquiry to be made into the specific matter or matters relating to any gross violation of any of the provisions of this Act by the society.

(3) The cost and expenses of the inquiry shall be met by such persons at whose instance the inquiry is conducted.

(4) The inquiry shall be completed within a period of four months from the date of ordering the inquiry.

(5) The Registrar shall, within a period of thirty days from the date of the completion of the inquiry, as specified in sub-section (4), communicate the report of the inquiry or the reasons for the non-completion of the inquiry, as the case may be—

(a) to the society concerned;
(b) to the applicant Federation, if any;
(c) to the applicant-credit or if any;
(d) to the person designated by the applicant directors, if any;
(e) to the person designated by the applicant members, if any;
(f) to any person, on payment of fee fixed by the Registrar.

(6) The inquiry officer acting under this section shall, among others, specifically state the amount of deficiency, waste or loss which appears to have been caused by the gross negligence or misconduct of any person in the performance of his duties.

78. Powers to summon and examine persons and documents.— (1) The person authorised to conduct special audit under section 76 or inquiry under section 77 shall give the concerned society, not less than fifteen days notice in writing of the date on which he proposes to commence the special audit or inquiry:

Provided that, for special reasons to be recorded in writing, he may give a shorter notice than fifteen days or commence a special audit or inquiry on the authority of the Registrar without such notice.

(2) For the purpose of any special audit or inquiry under this Act, the person conducting such audit or inquiry may,—

(a) require in writing the Chairman or other authority concerned to produce at the head office of the society such receipts, vouchers, statements, returns, correspondence, notes or any other documents as he may consider necessary for the purpose of special audit or inquiry;

(b) require in writing:

(i) any employee of the society or other authority or person accountable for or having the custody or control of such receipts, vouchers, statements, returns, correspondence, notes or other documents to appear in person, or

(ii) any person having, directly or indirectly, any share or interest in any contract with the society to appear in person or by an authorised agent, before him at the head office of the society and answer any question or sign a declaration with respect thereto;

(c) in the event of any explanation being required from the Chairman or any other authority concerned, direct that it may be communicated to him in writing and request him to furnish the explanations at the head office of the society, or

(d) exercise such other powers as can be reasonably said to be necessary for the purpose of this section.

(3) The person conducting special audit or inquiry may fix a reasonable period of not less that seven days for the purpose of compliance of the provisions of sub-section (2) and such compliance shall be mandatory on the persons required to provide information under sub-section (2).

(4) It shall be competent for the Registrar to withdraw any special audit or inquiry from the officers to whom it is entrusted and to hold the inquiry himself or entrust it to any other person or persons as he deems fit.
79. **Action on special audit or inquiry report.**— On communication of a special audit report under sub-section (5) of section 76 or an inquiry report under sub-section (5) of section 77 to the persons concerned, the Registrar may, where the special audit or inquiry report reveals mismanagement on the part of any or all of the office bearers or directors, without prejudice to any civil or criminal proceedings to which they may be liable, direct the board to convene a general meeting within such reasonable time as he may specify so as to enable him to bring to the notice of the general meeting, either directly or through his nominee, the findings of the special audit or inquiry report, for necessary action.

80. **Audit rectification report.**— If the auditor of a society has pointed out any defects in the working of the society, the society shall, within three months from the date of audit report, explain to the Registrar, the defects or the irregularities pointed out by the auditor and steps taken to rectify the defects and remedy the irregularities. The Registrar may make an order directing the society, to take such action as may be specified in the order to remedy the defects within the time specified therein.

81. **Filing of returns.**— Every year, within thirty days from the date of holding of the annual general meeting, every society shall file the following documents with the Registrar along with the filing fees as may be prescribed:—

(a) Annual audited or unaudited statement of accounts;
(b) Report of the board of directors;
(c) Auditors report;
(d) Audit rectification report, if any;
(e) Notice convening the annual general meeting;
(f) Name and address of the directors and their terms of office;
(g) List of amendment to the bye-laws, if any;
(h) Declaration regarding the date of holding of the general meeting and number of members who attended such meetings.

82. **Power of the Registrar to order recovery of losses.**— (1) A member, director, chairman of the society, or any officer authorised by the Registrar may, file a copy of the report of the auditor or the special auditor or the inquiry officer, before the Registrar with an application for necessary action against the person on account of whose conduct the society has incurred loss. The Registrar may, on the basis of such report, disallow every item of expenditure incurred contrary to law and order recovery of the same from the person incurring or authorising the incurring of such expenditure, or held responsible in the said report for any deficiency, loss or unprofitable outlay occasioned by his negligence or misconduct of any such amount which ought to have been accounted but is not brought into account by that person and shall, in every such case, specify the amount liable to be paid by such person to the society.

29 The words ‘Co-operative Authority’, the word; ‘Registrar’ is substituted by the Goa Co-operative Societies (Amendment) Act, 2009.
30 The words ‘Registrar’ deleted by the Goa Co-operative Societies (Amendment) Act, 2009.
**Explanation:**— It shall not be open to any person whose negligence or misconduct has caused or contributed to any such deficiency or loss, to contend that notwithstanding his negligence or misconduct, the deficiency or loss would not have occurred, but for the negligence or misconduct of some other person.

(2) The Registrar or the person authorised by him shall state in writing the reasons for its decision in respect of every dis-allowance or surcharge and a copy of such decision shall be served on the person against whom it is made in the manner laid down for the service of summons in the Code of Civil Procedure, 1908 (V of 1908):

Provided that the Registrar shall not pass any order of recovery under this section unless the person against whom any such order is passed had an opportunity of making a representation either by himself or through a Counsel.

(3) Any person aggrieved by an order passed under this section may, within sixty days after the date of service on him of the order by the Registrar, file an appeal against such order in the Co-operative tribunal.

(4) Where an appeal is filed in the Co-operative Tribunal under sub-section (3), the persons who filed the application before the Co-operative Authority or his representative shall be the sole respondent thereto, and the applicant shall not make any other person a party to the proceedings.

(5) Every order passed by the Registrar or order passed by the Co-operative Tribunal shall be executed in the same manner as a decree of a Civil Court under the Code of Civil Procedure, 1908 (V of 1908).

(6) Where a person is held liable by the Registrar for misappropriation, fraud, breach of trust, cheating or any other act involving moral turpitude, resulting in a loss to the society, he shall be punishable under the relevant provisions of the Indian Penal Code, 1860 (45 of 1860).

**CHAPTER - IX**

**Disputes and Arbitration**

83. Dispute.— (1) Notwithstanding anything contained in any other law for the time being in force, any dispute touching the constitution, elections of the office bearers, conduct of general meetings, management or business of a society shall be referred by any of the parties to the dispute, or by a creditor of the society, as the case may be, to the Registrar, if both the parties thereto are one or other of the following:—

(a) a society, its Board, any past Board, any past or present officer, any past or present agent, any past or present servant or nominee, heir or legal representative of

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31 The words “Co-operative Authority” is substituted by the word “Registrar” by the Goa Co-operative Societies (Amendment) Act, 2009. Thereafter vide Amendment Act 6 of 2010 the words “Registrar” shall state in writing above entry is substituted.

32 Chapter IX is substituted by the Goa Co-operative Society (Amendment) Act 2009.
any deceased officer, deceased agent or deceased servant of the society, or the Liquidator of the society;

(b) a member, past member or a person claiming through a member, past member or a deceased member of a society, or a society which is a member of the society;

(c) a person, other than a member of the society, who has been granted a loan by the society, or with whom the society has or had transactions and any person claiming through such a person;

(d) a surety of a member, past member, or a deceased member, or a person other than a member who has been granted a loan by the society whether such a surety is or is not a member of the society;

(e) any other society, or the Liquidator of such a society.

(2) When any question arises whether for the purposes of the foregoing sub-section a matter referred to for decision is a dispute or not, the question shall be considered by the Registrar, whose decision shall be final.

(3) Save as otherwise provided under sub-section (3) of section 86, no Court shall have jurisdiction to entertain any suit or other proceedings in respect of any dispute referred to in sub-section (1).

Explanation 1.— A dispute between the Liquidator of a society and the members of the same society shall not be referred to the Registrar under the provisions of sub-section (1).

Explanation 2.— For the purpose of this section, a dispute shall include,—

(i) a claim by or against a society for any debt or demand due to it from a member or due from it to a member, past member or the nominee, heir or legal representative of a deceased member or servant or employee whether such a debt or demand be admitted or not;

(ii) a claim by a surety for any sum or demand due to him from the principal borrower in respect of a loan of a society and recovered from the surety owing to the default of the principal borrower, whether such a sum or demand be admitted or not;

(iii) a claim by a society for any loss caused to it by a member, past member or deceased member, by any officer, past officer or deceased officer, by any agent, past agent or deceased agent, or by any servant, past servant or deceased servant, or by its board of directors, past or present, whether such loss be admitted or not;

(iv) a refusal or failure by a member, past member or a nominee, heir or legal representative of deceased member to deliver possession to a society of land or any other asset resumed by it for breach of conditions of the assignment.

84. Powers of an apex co-operative bank to proceed against members of a society for recovery of moneys due to it from such society.— (1) If any society is unable to pay it’s debts to a Central Bank by reasons of any of it’s members committing
default in the payment of the moneys due by them to the society, the apex co-operative bank may direct such society to refer to the Registrar under section 83, the dispute between the society and defaulting members thereof:

Provided that if such society fails to refer the dispute as aforesaid within a period of ninety days from the date of receipt of such direction, the apex co-operative bank itself may refer to the Registrar the said dispute:

Provided further that, in case of a reference, the bye-laws of the defaulting society shall apply as if all references to the society or its board of directors in the said bye-laws were references to the apex co-operative bank.

(2) Where an apex co-operative bank has obtained a decree or award against any society in respect of the moneys due to it by such society, the apex co-operative bank may proceed to recover such moneys firstly from the assets of that society and secondly from the members of that society to the extent of the moneys due by them to that society.

85. Limitation.— (1) Notwithstanding anything contained in the Limitation Act, 1963 contract (Act 36 of 1963) but subject to the specific provisions made in this Act, the period of limitation in the case of a dispute referred to the Registrar under the last preceding section shall,—

(a) when the dispute relates to the recovery of any sum, including interest thereon, due to a society by a member thereof, be computed from the date on which such member dies or ceases to be a member of the society;

(b) when the dispute is between a society or its board of directors, and any past board of directors, any past or present officer, or past or present agent, or past or present servant or the nominee, heir or legal representative of a deceased officer, deceased agent or deceased servant of the society or a member, or past member or the nominee, heir or legal representative of a deceased officer, and when the dispute relates to any act or omission on the part of the either party to the dispute, be six years from the date on which the act or omission with reference to which the dispute arose, took place;

(c) when the dispute is in respect of any matter touching the constitution, management or business of a society which has been ordered to be wound up under section 92, or in respect of which a nominated board of directors or an administrator has been appointed under section 71, be six years from the date of the order issued under section 92, or section 71, as the case may be;

(d) when the dispute is in respect of an election of an office-bearer of the society, be one month from the date of the declaration of the result of the election.

(2) The period of limitation in the case of any other dispute except those mentioned in the foregoing sub-section which are required to be referred to the Registrar under the last preceding section shall be regulated by the provisions of the Limitation Act, 1963 (Central Act 36 of 1963) as if the dispute is a suit and the Registrar a Civil Court.

(3) Notwithstanding anything contained in sub-sections (1) and (2), the Registrar may admit a dispute after the expiry of the limitation period, if the applicant satisfies the
Registrar that he has sufficient cause for not referring the dispute within such period and the dispute so admitted shall be dispute which shall not be barred on the ground that the period of limitation had expired.

86. Settlement of disputes.— (1) If the Registrar is satisfied that any matter referred to him or brought to his notice is a dispute within the meaning of section 83, the Registrar shall, subject to the rules, decide the dispute himself or refer it for disposal to a nominee, or a board of nominees, appointed by the Registrar.

(2) Where any dispute is referred under the foregoing sub-section for decision to the Registrar’s nominee or board of nominees, the Registrar may, at any time, for reasons to be recorded in writing, withdraw such dispute from his nominee or board of nominees, and may decide the dispute himself, or refer it again, for decision to any other nominee, or board of nominees, appointed by him.

(3) Notwithstanding anything contained in section 83, the Registrar may, if he thinks fit, suspend proceedings in regard to any dispute, if the question at issue between a society and a claimant or between different claimants, is one involving complicated questions of law and fact, until the question has been tried by a regular suit instituted by one of the parties or by the society. If any such suit is not instituted within two months from the date of the Registrar’s order suspending proceedings, the Registrar shall take action as is provided in sub-section (1).

87. Procedure for settlement of disputes and power of Registrar, his nominee or board of nominees.— (1) The Registrar, or his nominee or board of nominees, hearing a dispute under the last preceding section shall hear the dispute in the manner prescribed, and shall have power to summon and enforce attendance of witnesses including the parties interested or any of them and to compel them to give evidence on oath, affirmation or affidavit, the production of documents by the same means and as far as possible in the same manner, as is provided in the case of a Civil Court by the Code of Civil Procedure, 1908 (5 of 1908).

(2) Except with the permission of the Registrar or his nominee or board of nominees, as the case may be, no party shall be represented at the hearing of a dispute by a legal practitioner.

(3) (a) If the Registrar or his nominee or board of nominees is satisfied that a person, whether he be a member of the society or not, has acquired any interest in the property of a person who is party to a dispute, he may order that the person who has acquired the interest in the property may join as a party to the dispute, and any decision that may be passed on the reference by the Registrar or his nominee or board of nominees shall be binding on the party so joined, in the same manner as if he was an original party to the dispute.

(b) Where a dispute has been instituted in the name of the wrong person or where all the defendants have not been included, the Registrar or his nominee or board of nominees may, at any stage of the hearing of the dispute, if satisfied that the mistake was bonafide, order any other person to be substituted or added as a plaintiff or a defendant, upon such terms as he thinks just.
(c) The Registrar, his nominee or board of nominees may, at any stage of the proceeding, either upon or without the application of either party, and upon such terms as may appear to the Registrar, his nominee or board of nominees, as the case may be, to be just, order that the name of any party improperly joined whether as plaintiff or defendant, be struck out, and that the name of any person who ought to have been joined whether as plaintiff or defendant or whose presence before the Registrar, his nominee or board of nominees, as the case may be, may be necessary in order to enable the Registrar, his nominee or board of nominees effectually and completely to adjudicate upon and settle all the questions involved in the dispute, be added.

(d) Any person who is a party to the dispute and entitled to more than one relief in respect of the same cause of action may claim for all or any of such reliefs, but if he omits to claim for all such reliefs, he shall not forward a claim for any relief so omitted, except with the leave of the Registrar, his nominee or board of nominees, as the case may be.

88. Attachment before award and interlocutory orders.— (1) Where a dispute has been referred to the Registrar or his nominee or board of nominees under section 86, or under section 95, the Registrar or his nominee or board of nominees, if satisfied on enquiry or otherwise that party to such dispute with intent to defeat, delay or obstruct the execution of any award or carrying out of any order that may be made,—

(a) is about to dispose of whole or any part of his property, or

(b) is about to remove the whole or any part of his property from the jurisdiction of the Registrar, may, unless adequate security is furnished, direct conditional attachment of the said property, and such attachment shall have the same effect as if made by a competent Civil Court.

(2) Where the Registrar, his nominee or board of nominees direct attachment of property under the foregoing sub-section, he shall issue a notice calling upon the person whose property is so attached to furnish security which he thinks adequate within a specified period and if the person fails to provide the security so demanded, the Registrar or his nominee or board of nominees may confirm the order and, after the decision in the dispute or the completion of the proceedings referred to in the foregoing sub-section, may direct the disposal of the property so attached towards the claim if awarded.

(3) Attachment made under this section shall not affect the rights, subsisting prior to the attachment of the property, of person not party to the proceedings in connection with which the attachment is made, or bar any person holding a decree against the person whose property is so attached from applying for the sale of the property under attachment in execution of such decree.

(4) The Registrar, his nominee or board of nominees, as the case may be, may, in order to prevent the ends of justice being defeated, make such interlocutory orders pending the decision in a dispute referred to in sub-section (1) as may appear to be just and convenient.

89. Decision of Registrar or his nominee or board of nominees.— When a dispute is referred to arbitration, the Registrar or his nominee or board of nominees may, after
giving a reasonable opportunity to the parties to the dispute to be heard, make an award on the dispute, on the expenses incurred by the parties to the dispute in connection with the proceedings, and the fees and expenses payable to the Registrar or his nominee or, as the case may be, board of nominees. Such an award shall not be invalid merely on the ground that it was made after the expiry of the period fixed for deciding the dispute by the Registrar, and shall, subject to appeal or review or revision, be binding on the parties to the dispute.

90. Appeal against decision of Registrar or his nominee or board of nominees.— Any party aggrieved by any decision of the Registrar or his nominee or board of nominees under the last preceding section, or an order passed under section 88 may, within two months from the date of the decision or order, appeal to the Tribunal.

91. Money how recovered.— Every order passed by the Registrar or his nominee or board of nominees under section 88 or 89 every order passed in appeal under the last preceding section, every order passed by a liquidator under section 95, every order passed by the State Government in appeal against orders passed under section 105 shall if not carried out,—

(a) on a certificate signed by the Registrar or a Liquidator, be deemed to be a decree of a Civil Court and shall be executed in the same manner as a decree of such Court; or

(b) be executed according to the law and under the rules for the time being in force for the recovery of arrears of land revenue:

Provided that, any application for the recovery in such manner of any such sum shall be made to the Collector, and shall be accompanied by a certificate signed by the Registrar, or by any Assistant Registrar as duly authorized by the Registrar in this behalf. Such application shall be made within twelve years from the date fixed in the order and if no such date is fixed, from the date of the order.

91 A. Private transfer of property made after issue of Certificate void against society.— Any private transfer or delivery of, or encumbrance or charge on, property, made or created after the issue of certificate of the Registrar, Liquidator, or Assistant Registrar, as the case may be, under section 91 shall be null and void as against the society on whose application the said certificate was issued.

91 B. Transfer of property which cannot be sold.— (1) When in any execution of an order sought to be executed under section 91, any property cannot be sold for want of buyers, if such property is in occupancy of the defaulter, or of some person in his behalf, or of some person claiming under a title created by the defaulter, subsequently to the issue of the certificate of the Registrar, Liquidator or the Assistant Registrar, under clause (a) or (b) of section 91, the Court or the Collector or the Registrar, as the case may be, may, notwithstanding anything contained in any law for the time being in force, direct that the said property or any portion thereof, shall be transferred to the society which has applied for the execution of the said order, in the manner prescribed.
(2) Where property is transferred to the society under the foregoing sub-section, or where property is sold under section 91, the Court, the Collector or the Registrar, as the case may be, may, in accordance with rules, place the society or the purchaser, as the case may be, in possession of the property transferred or sold.

(3) Subject to such rules as may be made in this behalf, and to any rights, encumbrances, charges or equities lawfully subsisting in favour of any person, such property or portion thereof shall be held under sub-section (1) by the said society on such terms and conditions as may be agreed upon between the Court, the Collector or the Registrar, as the case may be, and the said society subject to the general or special orders of the State Government, the Collector or the Registrar may delegate to an officer, not below the rank of the Deputy Collector or the Assistant Registrar, power exercisable by the Collector or the Registrar under this section.

91C. Recovery of any sum advanced by a resource society.— (1) Notwithstanding anything contained in sections 83, 86 and 91, on an application made by a resource society for the recovery of arrears of any sum advanced by it to any of its members and on its furnishing statement of accounts in respect of such arrears, the Registrar may after making such inquiries as he may deem fit, grant a certificate for the recovery of the amount stated therein to be due as arrears.

(2) Where the Registrar is satisfied that a resource society has failed to take action under the foregoing sub-section in respect of arrears of any sum advanced by it to any of its members, the Registrar may on his own motion, after making such inquiries as he may deem fit, grant a certificate for the recovery of the amount stated therein to be due as arrears.

(3) A certificate granted by the Registrar under sub-section (1) or sub-section (2) shall be final and conclusive proof of the arrears stated to be due therein and the same shall be recoverable according to the law for the time being in force for the recovery of arrears of land revenue.

91D. Registrar’s powers to recover certain sums by attachment and sale of property.— (1) The Registrar or any officer subordinate to him or an officer of a Federal Institution duly empowered by him in this behalf, may subject to such rules as may be made by the State Government, but without prejudice to any other mode of recovery provided by or under this Act, recover,—

(a) any amount due under a decree or order of Civil Court obtained by a society;
(b) any amount due under a decision, award or order of the Registrar, arbitrator or Liquidator or Tribunal;
(c) any sum awarded by way of costs under this Act;
(d) any sum ordered to be paid under this Act as a contribution to the assets of the society together with interest, if any due on such amount or sum and costs of process by the attachment and sale or by sale without attachment of the property of the person against whom such decree, decision, award or order has been obtained or passed.

(2) The Registrar or the officer empowered by him shall be deemed, when exercising the
powers under the foregoing sub-section or when passing any orders on any application made to him for such recovery, to be a Civil Court for the purpose of article 136 of the Schedule to the Limitation Act, 1963 (Central Act 36 of 1963).]

CHAPTER - X

Liquidation

92. Winding up.— (1) If the Registrar,—

(a) after an inquiry has been held under section 77 or on the report of the auditor auditing the accounts of the society, or

(b) on receipt of an application made upon a resolution carried by three-fourths of the members of a society present at a special meeting called for the purpose, or

(c) of his own motion, in the case of a society which—

(i) has not commenced working, or

(ii) has ceased working, or

(iii) possesses shares or members’ deposits not exceeding five hundred rupees, or

(iv) has ceased to comply with any conditions as to registration and management in this Act or the rules or the bye-laws, is of the opinion that a society ought to be wound up, he may issue an interim order directing it to be wound up.

(2) A copy of such order made under sub-section (1) shall be communicated in the prescribed manner to the society calling upon it to submit its explanation to the Registrar within a month from the date of the issue of such order, and the Registrar, on giving an opportunity to the society of being heard, may issue a final order, vacating or confirming the interim order. The final order shall be published in the Official Gazette.

3392A. Winding up of co-operative bank at the direction of the Reserve Bank:—

(i) Notwithstanding anything to the contrary contained elsewhere in this Act, the Registrar shall make an order for the winding up of a co-operative bank, if so required by the Reserve Bank in the circumstances mentioned in section 13D of the Deposit Insurance and Credit Guarantee Corporation Act, 1961 (47 of 1961).

92B. Reimbursement to the Deposit Insurance and Credit Guarantee Corporation by liquidator.—(1) Where a co-operative bank being an insured bank within the meaning of the Deposit Insurance and Credit Guarantee Corporation Act, 1961 (47 of 1961) is wound up and the Deposit Insurance and Credit Guarantee Corporation has become liable to the depositors of the insured bank under sub-section (1) of section 16 of that Act, the Deposit Insurance and Credit Guarantee Corporation shall be reimbursed by the liquidator or such other person in the circumstances, to the extent and in the manner provided in section 21 of that Act.

(2) Notwithstanding anything contained in this Act, in the case of an insured co-operative bank,—

(i) an order for the winding up, or an order sanctioning a scheme of compromise or arrangement, or of amalgamation, or reorganisation (including division or re-organisation), of the bank may be made only with the previous sanction in writing of the Reserve Bank of India;

(ii) if so required by the Reserve Bank of India in the public interest or for preventing the affairs of the bank from being conducted in a manner detrimental to the interests of the depositors or for securing the proper management of the bank, an order shall be made for the supersession (removal) of the committee of management of society and the appointment of an Administrator therefor for such period or periods, not exceeding five years in the aggregate, as may from time to time be specified by the Reserve Bank of India, and the Administrator so appointed shall, after the expiry of his term of office, continue in office until the day immediately preceding the date of the first meeting of the new committee of management of society.

(3) An order for the winding up of the bank or an order sanctioning a scheme of compromise or arrangement or of amalgamation or reconstruction (including division or re-organisation) or an order for the supersession (removal) of the committee of management of society and the appointment of an Administrator therefor made with the previous sanction in writing or on the requisition of the Reserve Bank of India shall not be liable to be called in question in any manner and the liquidator or the insured co-operative bank or the transferee bank, as the case may be, shall be under an obligation to repay the Deposit Insurance Corporation established under the Deposit Insurance and Credit Guarantee Corporation Act, 1961 (Central Act 47 of 1961), in the circumstances, to the extent and in the manner referred to in section 21 of that Act.

Explanation.—

(a) the expression “an insured Co-operative bank” means a society which is an insured bank under the provisions of the Deposit Insurance and Credit Guarantee Corporation Act, 1961 (Central Act 47 of 1961);

(b) the expression “the transferee bank” has the same meaning as assigned to it in that Act.”

93. Appointment of Liquidator.— When an interim order or a final order is passed under section 92 or an order is passed under section 92A, as the case may be, for the winding up of a society, the Registrar may, in accordance with the rules appoint a person to be the liquidator of the society, and fix his remuneration;]

(2) [On issue of the interim order under section 92 or on the issue of an order under section 92A, as the case may be,] the officers of the society shall hand over to the

34 Existing provisions of section 92B numbered as sub-section (1) thereof and after sub-section (1) as so numbered, the sub-sections (2),(3) inserted by the Goa Co-operative Societies (Amendment) Act, 2009.
36 for the expression “On issue of the interim order,”, the expression “On issue of the interim order under section 92 or on the issue of an order under section 92A, to the case may be,” substituted by Amendment Act, 2004 (Goa Act 22 of 2004) published in O. G., Sr. I No. 23 dt. 3rd September, 2004
Liquidator the custody and control of all the property, effects and actionable claims to which the society is or appears to be entitled, and of all books, records and other documents pertaining to the business of the society, and shall have no access to any of them.

(3) When a final order is passed confirming the interim order under section 92 or an order is passed under section 92A, as the case may be, the officers of the society shall vacate their offices, and while the winding-up order remains in force, the general body of the society shall not exercise any powers.

(4) The person appointed under this section as Liquidator shall, subject to the general control of the Registrar, exercise all or any of the powers mentioned in section 95. The Registrar may remove such person and appoint another in his place, without assigning any reason.

(5) The whole of the assets of the society shall on the appointment of Liquidator under this section, vest in such Liquidator, and notwithstanding anything contained in any law for the time being in force, if any immovable property is held by a Liquidator on behalf of the society, the title over the land shall be complete as soon as the mutation of the name of his office is effected, and no Court shall question the title on the ground of dispossession, want of possession or physical delivery of possession.

(6) In the event of the interim order being vacated, the person appointed as Liquidator shall hand over the property, effects and actionable claims and books, records and other documents of the society to the officers who had delivered the same to him. The acts done, and the proceedings taken by the Liquidator, shall be binding on the society, and such proceedings shall, after the interim order has been cancelled under the preceding section, be continued by the officers of the society.

94. Appeal against order of winding up.— (1) The board of directors or any member of the society ordered to be wound up, may, within two months from the date of the issue of the final order made under section 92, appeal to the Co-operative Tribunal.

(2) No appeal from a member under this section shall be entertained unless it is accompanied by such sum as security for the costs of hearing the appeal, as may be prescribed.

94A. No appeal in certain cases.— Notwithstanding anything contained in this Act, where, with the previous sanction in writing of, or on requisition by the Reserve Bank, a co-operative bank:

(a) is being wound up; or

(b) in respect of which a scheme of amalgamation or re-organization is given effect to, no appeal there against shall lie or be permissible, and the sanction or requisition of the Reserve Bank shall not be liable to be called in question.

37 In sub-section (3), for the expression “When a final order is passed confirming the interim order,,” the expression “When a final order is passed confirming the interim order under section 92 or an order is passed under section 92A, as the case may be,” substituted by Amendment Act, 2004 (Goa Act 22 of 2004) published in O. G., Sr. I No. 23 dt. 3rd September, 2004.

95. Powers of Liquidator.— (1) The Liquidator appointed under section 93 shall have power, subject to the rules and the general supervision, control and direction of the Registrar,—

(a) to institute and defend any suit and other legal proceedings, civil or criminal, on behalf of the society, in the name of his office;

(b) to carry on the business of the society, so far as may be necessary, for the beneficial winding up of the same;

(c) to sell the immovable and movable property and actionable claims of the society by public auction or private contract, with power to transfer the whole or part thereof to any person or body corporate, or sell the same in parcels;

(d) to transfer by sale assets valued at market price to a society registered with similar objects or to a Government undertaking which carries on the same business as of the society under liquidation;

(e) to lease to other societies or to Government undertakings, with prior approval of the Registrar, the property of the society to run the same business as that of the society under liquidation;

(f) to raise, on the security of the assets of the society, any money required;

(g) to investigate all claims against the society and, subject to the provisions of the Act, to decide questions of priority arising out of such claims, and to pay any class or classes of creditors in full or rate-able according to the amount of such debts, the surplus being applied in payment of interest from the date of liquidation at a rate to be approved by the Registrar, but not exceeding the contract rates;

(h) to make any compromise or arrangement with creditors or persons claiming to be creditors, or having or alleging themselves to have any claim, present or future, whereby the society may be rendered liable;

(i) to compromise all calls or liabilities to calls and debts and liabilities capable of resulting in debts, and all claims, present or future, certain or contingent, subsisting or supposed to subsist between the society and a contributory or alleged contributory or other debtor or person apprehending liability to the society, and all questions in any way relating to or affecting the assets or the winding up of the society, on such terms as may be agreed, and take any security for the discharge of any such call, liability, debt, or claim, and give a complete discharge in respect thereof;

(j) to determine, from time to time, after giving an opportunity to answer the claim, the contribution to be made or remaining to be made by the members or past members or by the estate, of deceased members, or by any officer, past officer or the estate of deceased officer to the assets of the society, such contribution being inclusive of debts due from such members or officers;

(k) to refer orders for execution to Co-operative Authority under section 91;

(l) to refer or to get referred any dispute to the Co-operative Authority for decision;

(m) to determine by what persons and in what proportion the costs of the liquidation shall be borne;
(n) to fix the time within which the creditors shall prove their debts and claims or be included for the benefit of any distribution made before those debts or claims are proved;

(o) to summon and enforce the attendance of witnesses and to compel the production of books, accounts, documents, securities, cash or other properties belonging to or in the custody of the society by the same means and in the same manner as is provided in the case of a Civil Court under the Code of Civil Procedure, 1908 (V of 1908);

(p) to do all acts, and to execute in the name and on behalf of the society, all deeds, receipts and other documents, as may be necessary to such winding up;

(q) to take such action as may be necessary under section 16 with the prior approval of the Registrar, if there is reason to believe that the society can be reconstructed.

(2) Notwithstanding anything contained in sub-section (1), the Liquidator shall not have the right to vote on behalf of the society in liquidation, at the election of the board of directors or of the office bearers of any other society.

96. Effect of order of winding up.— After expiry of the period for appeal against the order made under section 92 39 “or where the appeal has been dismissed or where an order has been passed under section 92A,”, the order for winding up shall be effective and shall operate in favour of all the creditors and of all the contributories of the society as if it had been made on the joint petition of creditors and contributories. When a winding up order becomes effective, the Liquidator shall proceed to realise the assets of the society by sale or otherwise, and no dispute shall be commenced or, if pending at the date of the winding up order, shall be proceeded with, against the society, except by leave of the Registrar and subject to such terms as the Registrar may impose.

Provided that, where the winding up order is cancelled, the provisions of this section shall cease to operate so far as the liability of the society and of the members thereof to be sued is concerned, but they shall continue to apply to the person who acted as Liquidator.

98. Audit of Liquidator’s accounts.— (1) The Liquidator shall, during his tenure of office, at such times as may be prescribed, but not less than twice each year, present to the Registrar an account in the prescribed form of his receipts and payments as Liquidator. The Registrar shall cause the accounts, to be audited in such manner as he thinks fit; and for the purpose of audit, the Liquidator shall furnish the Registrar with such vouchers and information as he, or the person appointed by him, may require.

39 for the expression “or where the appeal has been dismissed,“, the expression “or where the appeal has been dismissed or where an order has been passed under section 92A,” substituted by Amendment Act, 2004 (Goa Act 22 of 2004) published in O. G., Sr. I No. 23 dt. 3rd September, 2004.
(2) The Liquidator shall cause a summary of audited accounts to be prepared, and shall send a copy of such summary to every contributory.

(3) The Liquidator shall pay such fees as the Registrar may direct, for the audit of the accounts and books kept by him in the manner prescribed.

(4) The Liquidator shall be held liable for any irregularities which might be discovered in the course or as a result of audit in respect of transactions subsequent to his taking over the affairs of the society, and may be proceeded against as if it were an act against which action could be taken under section 82:

Provided that, no such action shall be taken unless the irregularities have caused or are likely to cause loss to the society, and have occurred due to gross negligence or want or omission, in carrying out the duties and functions.

99. Termination of liquidation proceedings.— (1) The winding up proceedings of a society shall be closed as soon as practicable within six years from the date of the final order \[under sub-section (2) of section 92 or from the date of the order under section 92A, as the case may be,\] unless the period is extended by the Registrar:

Provided that, the Registrar shall not grant any extension for a period exceeding one year at a time and four years in the aggregate, and shall, immediately after the expiry of ten years from the date aforesaid, deem that the liquidation proceedings have been terminated, and pass an order terminating the liquidation proceedings.

Explanation.— In the case of a society which is under liquidation at the commencement of this Act, an order for the winding up of the society shall be deemed for the purpose of this section to have been passed on the date of such commencement.

(2) Notwithstanding anything contained in the foregoing sub-section, the Registrar shall terminate the liquidation proceedings on receipt of the final report from the Liquidator. The final report of the Liquidator shall state that the liquidation proceedings of the society have been closed, and how the winding up has been conducted and the property of and the claims of the society have been disposed of and shall include a statement showing a summary of the account of the winding up including the cost of liquidation, the amount (if any) standing to the credit of the society in liquidation, after paying off its liabilities including the share or interest of members, and suggest how the surplus should be utilised.

(3) The Registrar, on receipt of the final report from the Liquidator, shall direct the Liquidator to convene a general meeting of the members of the society for recording his final report.

100. Disposal of surplus assets.— The surplus assets, as shown in the final report of the Liquidator of a society which has been wound up, may either be divided by the Registrar, with the previous sanction of the Government, amongst its members in such
manner as may be prescribed or be devoted to any objects provided in the bye-laws of the society, if they specify that such a surplus shall be utilised for the particular purpose or may be utilised for both the purposes. Where the surplus is not so divided amongst the members and the society has no such bye-laws, the surplus shall vest in the Registrar, who shall hold it in trust and shall transfer it to the reserve fund of a new society registered with a similar object, and serving more or less an area which the society, to which the surplus belonged, was serving:

Provided that, where no such society exists or is registered within three years of the cancellation of the society whose surplus is vested in the Registrar, the Registrar may distribute the surplus, in the manner he thinks best, amongst any or all of the following:-

(a) an object of public utility and be recommended by the members under the preceding section; of local interest as may general meeting held

(b) a federal society with similar objects to which the cancelled society was eligible for affiliation or, where no federal society exists, the State federal society which may be notified in this behalf by the Government; and

(c) for the purpose of development of the Co-operative movement.

CHAPTER - XI

Special Provisions for Co-operative Housing Societies

101. Application.— This Chapter shall apply to:

(a) all co-operative housing societies registered or deemed to be registered before the commencement of the Goa Co-operative Societies Act, 2001, or under any law relating to Co-operative Societies in force in the State of Goa, and the registration of which has not been cancelled before such commencement, and

(b) all co-operative housing societies registered or deemed to be registered under this Act.

102. Definitions.— In this Chapter, unless the context otherwise requires,—

(a) “allottee” means a member of a co-operative housing society to whom a plot of land, or site, or a tenement in a building held by it, is allotted by the society;

(b) “building fund” means a fund created by the collection of contribution from members for—

(i) the purchase and or acquisition of land; or

(ii) the land development; or

(iii) the construction of a dwelling unit or building; or

(iv) the purpose of providing any other common amenities to achieve the objectives of the society.

(c) “building maintenance fund” means a fund created by collection of the contributions from its members at such rate as may be specified in the bye-laws for carrying out repairs or structural additions, improvements or alterations to the property of the co-operative housing society which are likely to increase the life of such
property and to maintain the property of the said society in good and habitable condition at all times;

(d) “commercial unit” means office, shop, godown, garage or such other premises used for commercial or industrial purpose;

(e) “co-operative housing society” means a society—

(i) registered or deemed to be registered as a co-operative housing society under any law relating to co-operative societies in force in the State of Goa;

(ii) the principal object of which is to provide its members open plots, dwelling units or commercial units (whether in a multi-storeyed building or otherwise) and in case where open plots or dwelling units are already acquired, to provide its members common amenities and services including services relating to the arrangement of finances facilitating construction of dwelling units in order to solve their needs of dwelling units through mutual aid in accordance with the co-operative principles, and includes a co-ownership housing society, co-partnership housing society, co-operative housing maintenance society, and any other co-operative society of like nature and purpose;

(f) “co-ownership housing society” means a society in which the land is held either on lease-hold or free-hold basis by the society and the houses constructed on it, are owned or to be owned by its members;

(g) “co-partnership housing society” means a society in which land and buildings are held by the society on lease-hold or free-hold basis and members are allotted flats, tenements or such other premises in such buildings with a right to occupy the same in accordance with the bye-laws;

(h) “co-operative house mortgage society” means a credit society which lends money to its members for a certain period of time against certain securities for the construction of houses for their dwellings;

(i) “co-operative housing maintenance society” means a society formed by the owners of dwelling units or commercial units in a building for the purpose of maintenance of the building and provision of common amenities;

(j) “dwelling unit” includes a house, flat, apartment, and tenement for the purpose of dwelling;

(k) “external repairs” means all structural repairs and repairs required to be carried out to the property of the society the use of which is common to two or more members, and includes repairs of common walls, external walls, roads, lifts, water tanks, electric pumps, staircases, terraces and parapet walls, roofs of flats, street lights, electric lines, all leakages of water, water pipelines, compound walls, septic tanks, fencing, drainage, gates and other like common amenities;

(l) “internal repairs” means such repairs as are not external repairs;

(m) “occupancy right” means the right of an allottee to possess and use the plot of land, site or dwelling unit or commercial unit allotted to him with power to give it on hire or on leave and licence or to mortgage it or to donate or to transmit it by will or by inheritance or to transfer it;
“outgoings” means ground rent, if any, municipal and other local taxes, cesses, charges, water charges, electricity charges, revenue assessments, expenses of management and maintenance, repairs to or replacement of any property, insurance premium, other like expenses in respect of the society;

“sub-allottee” means an individual or body of persons, whether incorporated or not, in whose favour the possession of the dwelling unit or part thereof is transferred for a period of not less than three months, and includes a tenant, licencee, paying guest and caretaker thereof.

103. Limit on membership.— A co-operative housing society shall not admit to its membership persons exceeding the number of dwelling units and commercial units or plots, as the case may be, available for allotment in the society.

104. Allotment of plots, dwelling units and commercial units.— (1) Every member of a society, whether registered before or after the commencement of this Act, to whom plots of land, dwelling units or commercial units have been allotted, shall be issued certificate of allotment by the society under its seal and signature in such form as may be prescribed.

(2) Any allotment (including re-allotment) of a plot of land or dwelling unit or commercial unit in a building of a co-operative housing society to its member in accordance with its bye-laws shall entitle such member to hold such plot of land or dwelling unit or commercial unit with such title or interest as may be specified in the bye-laws and the certificate of allotment shall be conclusive evidence of such title or interest in favour of such member.

(3) A member of a co-operative housing society shall not be entitled to any title or interest in any plot of land or dwelling unit or commercial unit in a building of the society until he has made such payment as may be specified by the society towards the cost of such plot of land or construction of such dwelling unit or commercial unit or both, as the case may be, to the co-operative housing society.

(4) The right, title and interest in a plot of land or dwelling unit or commercial unit in a building of the society (including the undivided interest in common areas and facilities) shall constitute a heritable and transferable immovable property within the meaning of any law for the time being in force:

Provided that notwithstanding anything contained in any other law for the time being in force, such land or building shall not be partitioned for any purpose whatsoever.

(5) Every member of a co-operative housing society shall be entitled to an undivided interest in the common areas and facilities pertaining to the plot of land or dwelling unit or commercial unit allotted to him.

(6) Every member of a co-operative housing society in whose favour a plot of land or a dwelling unit or commercial unit has been allotted shall have the right to use the common areas and facilities as aforesaid for the purpose for which they are intended without interfering with or encroaching upon the lawful rights of other members in whose favour similar allotment has been made.
The work relating to the maintenance, repair and replacement of the common areas and facilities (including additions or improvements thereto) shall be carried out in accordance with the bye-laws of the co-operative housing society and the building rules of the concerned municipality, or other competent authority, as the case may be, and the costs thereof shall be apportioned amongst the members of the co-operative housing society in such manner as may be specified in the bye-laws of that society.

105. Rights of a member in a co-ownership housing society.— In a co-ownership housing society, the society, which holds free-hold or lease-hold land, shall execute deeds of lease or sub-lease, as the case may be, in favour of its members to whom the plots are allotted for such period and with such covenants as may be specified in the bye-laws of the society.

106. Provisions for nomination.— (1) Every member of a co-operative housing society shall nominate a person or persons to whom the occupancy right shall be transferred in the event of his death.

(2) The member shall have the right to change the nomination at any time.

(3) There shall not be more than one nomination subsisting at any time.

(4) On the death of the member, only occupancy right shall vest in the nominee and the succession to the property shall be governed by the law relating to succession and wills.

107. Restriction on letting out.— (1) Notwithstanding anything contained in any other law for the time being in force, no member of a co-operative housing society who has been allotted a plot of land or dwelling unit in a building over a period of three months shall part with the possession of such plot or dwelling unit, as the case may be, without the written consent of the board of directors of the society. On an application made in this behalf by the member concerned, the board of directors 41 [may, subject to payment of prescribed non-occupancy fees to the society, give its consent] or refuse such consent for reasons to be recorded in writing and communicate its decision to the member within thirty days from the date of receipt of his application.

(2) If the board of directors fails to take decision on the application within thirty days from the date of its receipt or refuses such consent, the member shall have a right to appeal to the Co-operative Authority.

108. Restriction on transfer of share or interest of a member.— Subject to the provisions of this Act, in the case of a co-operative housing society, no transfer of share or interest of a member in the society or the occupancy right, except the transfer to his heir or a nominee, shall be effective, unless:

(a) the transferor vacates and gives possession of the premises to the transferee provided that the transferor may give possession of the premises pending the society’s approval for transfer;

(b) the dues of the society are paid or transferred to the transferee with the consent of the society;

41 For the words “may give its consent” the expression “may, subject to payment of prescribed non-occupancy fees to the society, give its consent” substituted by Amendment Act, 2004 (Goa Act 22 of 2004 ) published in O. G., Sr. I No. 23 dt. 3rd September, 2004.
(c) the transfer fees or transfer charges, as may be specified in the society’s bye-laws, are duly paid;

(d) the previous permission of the society has been obtained in this behalf in writing and the transferee has been admitted as member.

109. Permission for transfer of occupancy right not to be ordinarily refused and provision for appeal.— (1) No co-operative housing society shall ordinarily refuse to grant to its member permission for transfer of his occupancy right in the property of the society, unless the transferee is not qualified to be a member under the provisions of this Act, rules and bye-laws of the society:

Provided that nothing contained in any agreement, contract or the said bye-laws regarding eligibility for membership stipulated therein shall apply to a nominee, representative of the deceased member for membership of the society heir or legal representative of the deceased member for his admission to membership of the society.

(2) The decision of the co-operative housing society on any application for permission to such transfer shall be communicated to the member within fifteen days from the date of the decision or within thirty days from the date of receipt of the application, whichever is earlier.

(3) Any person aggrieved by the decision of the co-operative housing society refusing permission for such transfer may, within thirty days from the date on which the refusal of permission is communicated to him, appeal to the Co-operative Authority.

110. Creation, maintenance and utilisation of building maintenance fund.— (1) A co-operative housing society, which owns land or building, shall maintain a building maintenance fund by collecting from its members contributions to the extent and in the manner as may be provided in its bye-laws.

(2) The building maintenance fund shall be utilised only for the purposes of repairs and maintenance of the building and for carrying out such structural additions and alterations to the building which are likely to increase its life.

(3) The building maintenance fund of the co-operative housing society, when not required by it for its immediate use, shall ordinarily be invested with the apex housing finance society of the State.

111. Miscellaneous.— (1) Notwithstanding anything contained in the laws relating to rents or any other corresponding law for the time being in force in any part of the State, any dispute relating to the occupation or recovery of possession of any plot, dwelling unit or commercial unit in any society, the recovery of dues payable by a member or sub-allottee to a co-operative housing society or vice-versa arising on or after the date of commencement of this Act and suits or proceedings pending in any other court on the date after such commencement, shall be deemed to be a dispute within the meaning of section 83 of this Act, and shall be decided in accordance with the provisions of this Act, and no court or other tribunal or authority shall have jurisdiction to entertain and decide any proceedings in respect of such dispute.

(2) Notwithstanding anything contained in the law relating to rents or any other corresponding law for the time being in force, no licensee, caretaker, or sub-allottee who
is occupying the dwelling unit or commercial unit, or plot of land in a co-operative housing society shall be a tenant of such dwelling unit or commercial unit or plot of land within the meaning of that law.

112. Unit of assessment.— Notwithstanding anything contained in any other law for the time being in force, each plot of land or dwelling unit or commercial unit in a building (including the undivided interest in the common areas or facilities) shall constitute a separate unit for the purpose of assessment of rates and taxes to be realised by a local authority or any other authority competent in this behalf.

113. Certain portion of land acquired by the Government for housing to be utilised on co-operative principles.— Where the Government or any development authority under its control acquires any land for the purpose of housing, then, having regard to the purposes of such acquisition and all other relevant factors in this behalf, the Government shall endeavour to utilise, at least one-third portion of the land so acquired, on co-operative principles for the said purpose.

CHAPTER - XII

Appeals, Review and Revision

114. Goa Co-operative Tribunal.— (1) The Government shall constitute a Tribunal called the Goa Co-operative Tribunal to exercise the powers and to discharge the functions conferred on it by or under this Act.

(2) The Co-operative Tribunal shall consist of a President and an Additional President both of whom shall be appointed by the Government. Both, the President and the Additional President, shall have co-extensive powers and concurrent jurisdiction to deal with the cases filed in the Co-operative Tribunal. The Additional President shall decide such cases as are made over to him by the President.”;

43-A The President or the Additional President of the Co-operative Tribunal shall be a person who is qualified to be appointed as a District Judge or is or has been a Judicial Officer for a period of seven years or has held the post of the President of the Goa, Daman and Diu Co-operative Tribunal for a period of five years or is holding or has held the post of Registrar of Co-operative Societies for a period not less than three years or has been a Secretary to the Government of Goa.

(b) Two other members of the Co-operative Tribunal shall be persons of ability, integrity and standing, and having adequate educational qualifications, knowledge, experience of at least five years in dealing with problems relating to Co-operatives and/or persons having served in the Co-operative Department for a minimum period of twenty years and holding or held the post at least in Group ‘A’ Junior grade in Goa Civil Service for minimum period of five years.]

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43-A Substituted by the Amendment Act 6 of 2010
(4) The Government may appoint [The President or the Additional President of the Co-operative Tribunal] appointed under the Goa Administrative Tribunal Act, 1965 (Act No. 6 of 1965 ) to be the President of the Co-operative Tribunal.

(5) The Co-operative Tribunal shall frame regulations consistent with the provisions of this Act and the rules made thereunder, for regulating its procedure and the disposal of its business.

(6) The regulations made under sub-section (4), shall be published in the Official Gazette. The regulations governing the procedure of the Goa, Daman and Diu Co-operative Tribunal constituted under section 149 of the Maharashtra Co-operative Societies Act, 1960 (Maharashtra Act XXIV of 1961), as applied to the State of Goa, shall continue to be in force till such publication.

(7) The Co-operative Tribunal may call for and examine the record of any proceeding in which an appeal lies to it, for the purposes of satisfying itself as to the legality or propriety of any decision or order passed. If in any case, it appears to the Co-operative Tribunal that any such decision or order should be modified, annulled or reversed, the Co-operative Tribunal may pass such order thereon as it may deem just.

(8) Where an appeal or application is made to the Co-operative Tribunal under this Act, it may, in order to prevent the ends of justice being defeated, make such interlocutory orders pending the decision of the appeal or application, as the case may be, as may appear to it to be just and convenient, or such orders as may be necessary for the ends of justice, or to prevent the abuse of the process of the tribunal.

(9) An order passed in appeal or in revision under sub-section (6), or in review under section 115 by the Co-operative Tribunal, shall be final and conclusive, and shall not be called in question in any Civil or Revenue Court.

(10) (a) The President of the Goa, Daman and Diu Co-operative Tribunal functioning immediately before the commencement of this Act, shall be deemed to be the President of the Goa Co-operative Tribunal constituted for the purpose of this Act; and all appeals and other proceedings pending before the said Goa, Daman and Diu Co-operative Tribunal shall be heard and disposed of by the Co-operative Tribunal constituted under this Act from the stage they reached before such commencement.

(b) Anything done or any action taken including any orders passed or regulations made by the said Goa, Daman and Diu Co-operative Tribunal, shall be deemed to have been done or taken by the Co-operative Tribunal constituted under this Act and shall continue in operation until duly modified or annulled.

(c) Any reference to the said Goa, Daman and Diu Co-operative Tribunal in any law or instrument, for the time being in force, shall, with effect from the commencement of this Act, be construed as a reference to the Co-operative Tribunal constituted under this Act.

Explanation.— The Co-operative Tribunal hearing an appeal under this Act shall exercise all the powers conferred upon an Appellate Court by section 97 and Order XLI in the First Schedule of the Code of Civil Procedure, 1908 (V of 1908).

44 Substituted by the Goa Co-operative Societies (Amendment) Act, 2009.
115. **Review of orders by the Co-operative Tribunal.**— (1) The Co-operative Tribunal may, either on the application of the Registrar, or on the application of any party interested, review its own order in any case, and pass in reference thereto such order as it thinks just:

Provided that, no such application made by the party interested shall be entertained, unless the Co-operative Tribunal is satisfied that there has been discovery of new and important matter of evidence, which after the exercise of due diligence was not within the knowledge of the applicant or could not be produced by him at the time when its order was made, or that there has been some mistake or error apparent on the face of the record, or for any other sufficient reason:

Provided further that, no such order shall be varied or revised, unless notice has been given to the parties interested to appear and be heard in support of such order.

(2) An application for review under the foregoing sub-section by any party, shall be made within ninety days from the date of the communication of the order of the Co-operative Tribunal.

116. **Co-operative Tribunal to have powers of civil court.**— (1) In exercising the functions conferred on it by or under this Act, the Co-operative Tribunal shall have the same powers as are vested in a Court in respect of,—

(a) proof of facts by affidavit;

(b) summoning and enforcing the attendance of any person and examining him on oath;

(c) compelling discovery or the production of documents; and

(d) issuing commissions for the examination of witnesses.

(2) In the case of any such affidavit, any officer appointed by the Co-operative Tribunal in this behalf may administer the oath to the deponent.

117. **Extension of period of limitation by Co-operative Tribunal in certain cases.**— In all cases in which it is provided under this Act that an appeal may be filed against any decision or order within a specified period, the Tribunal may admit an appeal after the expiry of such period, if the appellant satisfies the Tribunal that he had sufficient cause for not preferring the appeal within such period.

**CHAPTER - XIII**

**Offences and Penalties**

118. **Offences.**— The following shall constitute offences under this Act:—

(a) Functioning, trading or carrying on business under any name or title of which the word “Co-operative” or its equivalent in any language forms part, except in the case of a society registered or deemed to be registered under this Act or any other State or Central Act or the family name of any person;

(b) Willful neglect or refusal to do any act required to be done under this Act, or any rule, by any officer of any societies or of a co-operative society as mentioned in section 123;
(c) Willfully making a false return or furnishing false information or failing to file the documents with the Registrar specified in section 81 of the Act;

(d) Failure to hand over the records of the Society to the person authorised to have the custody of the records;

(e) Indulging in fraudulent activities concerning the constitution, management and business of the Society;

(f) Misuse of the funds and property of the Society by any officer or employee of the society.

119. Penalties.— A person who commits any of the offences specified in section 118 of the Act shall be liable for a fine not exceeding Rs. 100/- per day for each of the offences committed, so long as the offence continues, without prejudice to the civil or criminal liability that may arise on such person under any other laws for the time being in force.

120. Authority to take cognizance.— (1) No court inferior to that of a Judicial Magistrate First Class shall try any offences under this Act.

(2) Notwithstanding anything contained in the Code of Criminal Procedure, 1973 (Act 2 of 1974), it shall be lawful for a Judicial Magistrate of the First Class to pass sentence of fine or imprisonment on any person convicted of an offence under clauses (e) and (f) of section 118 of this Act, in excess of his powers under section 29 of that Code.

(3) No prosecution under this Act shall be lodged except with the previous sanction of the Registrar. Such sanction shall not be given except after hearing the parties concerned by an officer authorised in this behalf, by the Government by a general or special order.

121. Contempt of 45[ ] of Co-operative Tribunal.— (1) If any person—

(a) when ordered by a 45[ ] the Co-operative Tribunal to produce or deliver up any document or to furnish information, being legally bound so to do, intentionally omits to do so; or

(b) when required by a 45[ ] Tribunal to bind himself by an oath or affirmation to state the truth, refuses to do so;

(c) being legally bound to state the truth on any subject to a 45[ ] Tribunal, refuses to answer any question demanded of him touching such subject by the 45[ ] Tribunal; or

(d) intentionally offers any insult or causes any interruption to a Tribunal at any stage of its judicial proceeding, he shall, on conviction, be punished with imprisonment for a term which may extend to six months, or with fine which may extend to one thousand rupees, or with both.

(2) If any person refuses to sign any statement made by him when required to do so by a 46[ ] or the Co-operative tribunal, he shall, on conviction, be punished with imprisonment for a term which may extend to three months, or with fine which may extend to five hundred rupees, or with both.

45 The words “Co-operative Authority and” omitted by the Goa Co-operative Societies (Amendment) Act, 2009.

46 The words “Co-operative Authority or” omitted by the Goa Co-operative Societies (Amendment) Act, 2009.
(3) If any offence under sub-sections (1) or (2) is committed in the view or presence of a [ ] Tribunal concerned, the said [ ] tribunal may, after recording the facts constituting the offence and the statement of the accused as provided in the Code of Criminal Procedure, 1973 (II of 1974), forward the case to a Magistrate having jurisdiction to try the same, and may require security to be given for the appearance of the accused person before such Magistrate or, if sufficient security is not given, shall forward such person in custody to such Magistrate. The Magistrate to whom any case is so forwarded shall proceed to hear the complaint against the accused person in the manner provided in the Code of Criminal Procedure, 1973 (II of 1974).

(4) If any person commits any act or publishes any writing which is calculated to improperly influence a [ ] the Co-operative Tribunal to bring any such [ ] Tribunal into disrepute or contempt or to lower its or his authority, or to interfere with the lawful process of the [said Tribunal], such person shall be deemed to be guilty of contempt of the [said Tribunal].

(5) In the case of contempt of itself, the Co-operative Tribunal shall record the facts constituting such contempt, and make a report in that behalf to the High Court.

(6) [omitted]

(7) When any intimation or report in respect of any contempt is received by the High Court under sub-section (5) or

(8) The High Court shall deal with such contempt as if it were contempt of itself, and shall have and exercise in respect of it the same jurisdiction, powers and authority in accordance with the same procedure and practice as it has and exercises in respect of contempt of itself.

CHAPTER - XIV

Miscellaneous

122. Recovery of sums due to Government.— (1) Unless otherwise provided by this Act, all sums due from a society or from an office bearer or member or past member or a deceased member of a society as such to the Government, may be recovered according to the law and under the rules for the time being in force for the recovery of arrears of land revenue.

(2) Sums due from a society to the Government and recoverable under the foregoing sub-section may be recovered, firstly from the property of the society and secondly from the members or past members or the estate of deceased members subject to the limit of their liability.

(3) The liability of past members or estate of deceased members shall in all cases be subject to the provisions of section 33.

123. Branches, etc. of societies outside the State.— (1) No society shall open a branch or a place of business outside the State of Goa, and no co-operative society

47 Substituted by the Goa Co-operative Societies (Amendment) Act, 2009.
registered under any law in any other State shall open a branch or a place of business in
the State of Goa, without the permission of the Registrar.

(2) Every co-operative society registered under any law in any other State, and
permitted to open a branch or a place of business in the State of Goa under the foregoing
sub-section, or which has a branch or a place of business in the State of Goa at the
commencement of this Act, shall, within three months from the opening of such branch or
place of business or from the commencement of this Act, as the case may be, file with the
Registrar a certified copy of the bye-laws and amendments and, if these are not written in
English language, a certified translation thereof in English or Hindi, and shall submit to
the Registrar such returns and information as are submitted by similar societies registered
under this Act in addition to those which may be submitted to the Registrar of the State
where such society is registered.

49.[123A. Handing over records and property to new Chairman on election.—
(1) On the election of a new Board of Directors and its Chairman, the retiring
Chairman in whose place the new Chairman is elected, shall hand over charge of the
office and all papers and property, if any, of the society in his possession or any
officer thereof, to the new Chairman of the Board of Directors.

(2) If the retiring Chairman fails or refuses to hand over charge, or to hand over the
papers and property of the society as aforesaid, the Registrar, or any person authorised by
him in this behalf, may, by order in writing, direct him to forthwith handover such charge
and property.

(3) If the retiring Chairman to whom a direction has been issued as aforesaid does
not comply with such direction, he shall, on conviction, be punished with simple
imprisonment which may extend to one month, or with fine which may extend to five
thousand rupees, or with both and the Registrar may, on the retiring Chairman’s failure to
comply with such direction, take may order for seizing the records and property and
handing it over to the new Chairman.”

124. Registrar and other officers to be public servants.— The Registrar, a person
exercising the powers of the Registrar, a person appointed to audit the accounts of a
society or to hold an inquiry or to make an inspection, or a person appointed as a Co-
operative Authority, the Co-operative Tribunal or a Liquidator shall be deemed to be
public servants within the meaning of section 21 of the Indian Penal Code, 1860 (XLV of
1860).

125. Indemnity for acts done in good faith.— No suit, prosecution or other legal
proceedings shall lie against the Registrar or any person sub-ordinate to him or acting on
his authority, in respect of anything in good faith done, or purported to be done by him by
or under this Act.

126. Bar of jurisdiction of Courts.— (1) Save as expressly provided in this Act, no
Civil or Revenue Court shall have any jurisdiction in respect of—

(a) the registration of a society or its bye-laws, or the amendment of its bye-laws, or
the dissolution of the board of directors of a society, or the management of the society
on dissolution thereof, or

49 Inserted by the Goa Co-operative Societies (Amendment) Act, 2009.
(b) any dispute required to be referred to the Co-operative Authority for decision;

(c) any matter concerned with the winding up and dissolution of a society.

(2) While a society is being wound up, no suit or other legal proceeding relating to the business of such society shall be proceeded with or instituted against the society or any member thereof, or any matter touching the affairs of the society, except by leave of the Registrar and subject to such terms as he may impose.

(3) All orders, decisions or awards passed in accordance with this Act or the rules, shall, subject to the provisions for appeal or revision in this Act, be final; and no such order, decision or award shall be liable to be challenged, set aside, modified, revised or declared void in any Court upon the merits or upon any other ground whatsoever.

50[126A. Power to exempt societies from provisions of this Act.— The Government may, by general or special order, to be published in the Official Gazette, exempt any society or class of societies from any of the provisions of this Act, or may direct that such provision shall apply to such society or class of societies with such modifications not affecting the substance thereof as may be specified in the order:

Provided that no order to the prejudice of any society shall be passed, without an opportunity being given to such society to present its case.]

127. Rules.— (1) The Government may, for the whole or any part of the State and for any society or class of societies, make rules for the conduct and regulation of the business of such society or class of societies, and for carrying out the purposes of this Act.

(2) In particular, and without prejudice to the generality of the foregoing power, such rules may,—

(i) subject to the provisions of section 4, prescribe the designation of officers who shall exercise powers vested in the Registrar;

(ii) prescribe the forms to be used and the conditions to be complied with in the making of applications for the registration of a society under section 7 and the procedure in the matter of such application;

(iii) prescribe the classes and sub-classes of Societies and the criteria thereof;

(iv) prescribe the matters in respect of which a society may make, or the Registrar may direct a society to make bye-laws and the conditions to be satisfied prior to such making, alteration or abrogation;

(v) prescribe the procedure to be followed and conditions to be observed for change of name or liability, amalgamation, transfer, division, conversion or re-construction of society;

(vi) prescribe the form and procedure for an application under section 16 and the procedure for re-construction of a society under that section;

(vii) prescribe the manner of giving public notice of the proceedings of deregistration of societies;

50 Inserted by the Goa Co-operative Societies (Amendment) Act, 2009.
(viii) prescribe the manner for entering into collaboration by any society or societies with any Government undertaking or any undertaking approved by the Government for carrying on any business;

(ix) prescribe the conditions subject to which the Official Assignee shall realise the assets and liquidate the liabilities, under sub-section (3) of section 20;

(x) prescribe the manner of giving public notice and the remuneration and allowances to be paid to the Official Assignee, under sections 20 (1) and 20 (4) respectively;

(xi) prescribe the conditions to be complied with by a person applying for admission or admitted as a member and provide for the payment to be made and the interests to be acquired before the exercise of the right of membership;

(xii) prescribe, in the case of a federal society, the manner of exercising voting rights by individual members;

(xiii) prescribe the procedure for the admission of joint members and minors and persons of unsound mind inheriting the share or interest of deceased members and provide for their rights and liabilities;

(xiv) provide for the withdrawal, removal or expulsion of members and for the payments to them and for the liabilities of past members and the estate of deceased members;

(xv) prescribe the conditions and procedure for the transfer of share or interest;

(xvi) provide for nomination of a person to whom the share or the interest of a deceased member may be paid or transferred;

(xvii) provide for ascertaining the value of a share or interest of a past member or deceased member;

(xviii) provide for the inspection of bye-laws and documents in the Registrar’s office and the levy of fee for inspection and granting certified copies of the same;

(xix) provide for the procedure for registering the address of a society and the change of its address;

(xx) prescribe the particulars to be entered in the register of members besides the particulars mentioned in section 37(1);

(XXI) prescribe the fees to be levied by the Registrar for inspection of bye-laws and list of members of the board of directors of the societies registered under the Act.

(xxii) prescribe the manner of certifying the entries in the book, register or list kept by a society in the course of its business;

(xxiii) provide for the procedure to be adopted by a society with limited liability in order to reduce its share capital;

(xxiv) prescribe the period for and terms upon which Government aid may be given to societies and terms under which the Government may subscribe to the share capital of and guarantee the payment of the principal of and interest on debentures issued by societies;
(xxv) prescribe the manner in which funds may be raised by a society or class of societies by means of shares or debentures or otherwise and the quantum of funds so raised;

(xxvi) prescribe the forms in which a Society shall send requisition to employer under section 45(2);

(xxvii) prescribe the manner in which the employees provident fund shall be administered;

(xxviii) prescribe the modes of investment of funds under section 55 (g);

(xxix) prescribe other measures or acts besides those mentioned in section 60 (1) (a) to (f);

(XXX) prescribe the forms and procedure for elections to the board of directors of societies to be conducted by the Registrar;

(XXXI) prescribe the forms and procedure for election of representative general body of societies mentioned in section 69;

(XXXII) prescribe the period for which the books of accounts and supporting records and vouchers shall be preserved by the societies;

(XXXIII) prescribe the form for the rectification of defects discovered in the course of audit;

(XXXIV) prescribe the fees for filing the returns with the Registrar;

(XXXV) 51[ ]

(XXXVI) 51[ ]

(XXXVII) 51[ ]

(XXXVIII) provide for the issue and service of processes and for providing of service thereof;

(XXXIX) prescribe the procedure for and the method of recovery of any sums due under this Act or the Rules;

(XL) prescribe the procedure to be followed for the custody of property attached under section 88;

(XLI) prescribe the manner of communication of interim order of winding up;

(XLII) prescribe the procedure to be followed in the execution of awards and orders of the 52[ ], Registrar and Liquidator;

(XLIII) prescribe the manner in which any property shall be delivered to, and the terms and conditions subject to which such property shall be held by a society in execution proceedings;

(XLIV) prescribe the procedure for attachment and sale of property for the realisation of any security given by a person in the course of execution proceedings;

51 Omitted by the Goa Co-operative Societies (Amendment) Act, 2009.

52 The words “co-operative authority” omitted by the Goa Co-operative Societies (Amendment) Act, 2009.
(xlvi) prescribe the manner of appointing a Liquidator under section 93 (1);

(xlvii) prescribe the form and period of submitting the Liquidators accounts to the Registrar for audit;

(xlviii) prescribe the procedure and conditions for the exercise of the powers conferred under section 95 and the procedure to be followed by a Liquidator and provide for the disposal of surplus assets;

(xlix) prescribe the matters in which an appeal shall lie from the order of Liquidator appointed under section 93;

(l) prescribe the form of certificate of allotment under section 104 (1);

(II) prescribe the period of office of the President of the Co-operative Tribunal and the terms and conditions of his appointment’;

(lli) prescribe the method of communicating or publishing any order, decision or award required to be communicated or published under this Act or the Rules;

(llii) provide for all other matters expressly required or allowed by this Act, to be prescribed by rules.

(3) The power to make rules conferred by this section shall be subject to the condition of the rules being made after previous publication.

(4) All rules made under this section shall be laid for not less than thirty days before the State Legislature as soon as possible after they are made, and shall be subject to such modification as the Legislature may make during the session in which they are so laid, or the session immediately following.

128. Repeal, saving and construction.—(1) The Maharashtra Co-operative Societies Act, 1960 (Maharashtra Act XXIV of 1961) as applied to in the State of Goa, is hereby repealed:

Provided that, the repeal shall not affect the previous operation of the Act so repealed and anything done or action taken or deemed to have been done or taken including any appointment or delegation made, application or other document filed, certificate of registration granted, agreements executed, notification, order, direction or notice issued, regulation, form or bye-law framed, rule made or deemed to be made or proceeding instituted before any Registrar, arbitrator, liquidator or tribunal or other officer, authority or person by or under the provisions of that Act shall, in so far as it is not inconsistent with the provisions of this Act, be deemed to have been done or taken under the corresponding provisions of this Act, and shall continue in force unless and until superseded by anything done or any action taken under this Act.

(2) Accordingly, all societies registered or deemed to be registered under the repealed Act the registration of which is in force at the commencement of this Act, shall on such commencement, be deemed to be registered under this Act; and all proceedings pending immediately before such commencement before any Registrar or his nominee, liquidator or Co-operative Tribunal or other officer, authority or person under the provisions of the repealed Act shall stand transferred, where necessary, to the Registrar, Co-operative Authority, Liquidator or Co-operative Tribunal or other corresponding officer, authority or person under this Act, and if no such officer, authority or person exists or if there be a
doubt as to the corresponding officer, authority or person, to such officer, authority or person as the Government may designate and shall be continued and disposed of before such officer, authority or person in accordance with the provisions of this Act.

(3) Any reference to the repealed Act or to any provisions thereof, or to any officer, authority or person entrusted with any functions thereunder, in any law for the time being in force or in any instrument or document, shall be construed, where necessary, as a reference to this Act or its relevant provisions or the corresponding officer, authority or person functioning under this Act, and the corresponding officer, authority or person, as the case may be, shall have and exercise the functions under the repealed Act or under the instrument or document.

129. Companies Act not to apply.- For the removal of doubt, it is hereby declared that the provisions of the Companies Act, 1956 (I of 1956), shall not apply to societies registered, or deemed to be registered, under this Act.

**Government of Goa**

**Department of Co-operation**

**Notification**

42-7-2008/TS/RCS

In exercise of the powers conferred by sub-section (3) of section 1 of the Goa Co-operative Society Act, 2001 (Goa Act 36 of 2001) (hereinafter referred to as the “said Act”), the Government of Goa hereby appoints the 26th day of January, 2008, as the date on which the said Act shall come into force.

By order and in the name of the Governor of Goa.

P.K. PATIDAR,
Registrar of Co-operative Society
& Ex-officio Joint Secretary.

Panaji, 22nd January, 2008

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**Notification**

42-7-2008/TS/RCS

In pursuance of sub-rule (3) of Rule 1 of the Goa Co-operative Society Rules, 2003 (hereinafter referred to as the “said rules”), the Government of Goa hereby appoints the 26th day of January, 2008 as the date on which the said Rules shall come into force.

By order and in the name of the Governor of Goa.

P.K. PATIDAR,
Registrar of Co-operative Society
& Ex-officio Joint Secretary.

Panaji, 22nd January, 2008.

(Published in the Official Gazette, Series I No. 42 (Extraordinary-3) dated 22nd January, 2008).
RULES, 2003
Office of the Registrar of Co-operative Societies

Notification
42/2/2001/TS/RCS

Whereas, the following draft rules which the Government proposes to make under section 127 of the Goa Co-operative Societies Act, 2001 (Act 36 of 2001), were pre-published in the Official Gazette, Series - I No. 39 dated 27-12-2003 (Extraordinary) under Government Notification No. 55/1/93-TS/RCS, inviting objections and suggestions, from the person whose interests are likely to be affected thereby within one month from the date of publication of said Notification in the Official Gazette;

Arid Whereas the said Notification was made available to the public;

And whereas the objections and suggestions received from the public on the said draft rules have been examined by the Government and only those suggestions which were found convince have been considered by the Government.

NOW therefore, in exercise of the powers conferred by sub-section (1) of Section 127 of the Goa Co-operative Societies Act, 2001 (Act 36 of 2001) and ‘all other powers enabling it in this behalf, the Government of Goa hereby make the following rules, namely:-

CHAPTER I
Preliminary

1. Short title, extent and commencement.— (1) These rules may be called the Goa Co-operative Societies Rules, 2003.

(2) They shall extend to the whole of the State of Goa.

(3) They shall come into force on such date as the State Government may, by notification in the Official Gazette, appoint.

2. Definitions.— (1) In these rules, unless the context otherwise requires,—

(a) “Act” means the Goa Co-operative Societies Act, 2001 (Act 36 of 2001);

(b) “constituency” means an electoral division as specified in the bye-laws of the society;

(c) “delegate” means a representative elected to the general body of a society in accordance with the provisions of section 69 of the Act;

(d) “Form” means a form appended to these rules.

(2) Words and expressions used in these rules but not defined shall have the same meaning as assigned to them in the Act.
CHAPTER II

Registration

3. Designation of persons appointed to assist the Registrar.— The persons appointed to assist the Registrar under section 4 of the Act shall be designated as the Additional Registrars, Joint Registrars, Deputy Registrars or Assistant Registrars.

4. Application for registration.— (1) Every application for registration of a society under sub-section (1) of section 7 of the Act shall be made in Form ‘A’ in any of the following languages viz. Konkani, Hindi, Marathi and English and shall, subject to the provisions of sub-rules (2) and (3), be duly signed by the applicants and be accompanied by—

(a) four copies of the proposed bye-laws of the society;

(b) a certificate from the bank or banks stating the credit balance in favour of the proposed society therein;

(c) a list of persons who have contributed to the share capital, together with the amount contributed by each of them and the entrance fee paid by them;

(d) a copy of the Scheme showing the details explaining how the working of the society will be economically sound and where the Scheme envisages the holding of immovable property by the society, the description of immovable property proposed to be purchased, acquired or transferred to the society; and

(e) a copy of the resolution passed at the promoters’ meeting appointing the Chief Promoter, duly signed by the promoters.

(2) Where, any member of a society to be registered is a registered society, a member of the committee of such registered society, shall be authorised by the committee by a resolution to sign the application for registration and the bye-laws on its behalf, and a copy of such resolution shall be appended to the application.

(3) Where any member of a society to be registered is a firm, company, corporate body, a society registered under the Societies Registration Act, 1860 (21 of 1860) or under any other law in force or a public trust registered under any law for the time being in force relating to registration of public trusts, or a local authority, then such firm, company, corporate body, society, public trust or local authority shall duly authorise any person to sign the application for registration and the bye-laws in its behalf and a copy of the resolution giving such authority shall be appended to the application.

(4) The application shall be sent to the Registrar by registered post or delivery by hand.

5. Registration.— (1) On receipt of an application under rule 4 and after scrutinising and ensuring that it is correct in all respects, the Registrar shall enter particulars of the application in the register of applications to be maintained in Form ‘B’, give a serial number to the application and issue a receipt in acknowledgement thereof.

(2) The Registrar may give, wherever necessary, an opportunity to the promoters of the proposed society to modify the proposed bye-laws before finally registering the society.

(3) On registering a society and its bye-laws under sub-section (1) of section 8 of the Act, the Registrar shall, as soon as may be, notify the registration of the society in the
Official Gazette and grant to the society, a certificate of registration signed by him and bearing his official seal and containing the registration number of the society and the date of its registration. The Registrar shall also furnish to the society a certified copy of the bye-laws approved and registered by him.

6. **Refusal of registration.**— Where any society does not furnish the information in regard to the society as required in Form ‘A’ or fulfil any of the conditions laid down in the Act or these rules, the Registrar may refuse to register that society.

7. **First bye-laws of a society.**— When a society has been registered, the bye-laws of the society as approved and registered by the Registrar shall be the bye-laws of the society.

8. **Classification and sub-classification of societies.**— (1) After registration of a society, the Registrar shall classify the society into one or other of the following classes and sub-classes of societies described below according to the principal object provided in its bye-laws:—

<table>
<thead>
<tr>
<th>Class</th>
<th>Sub-class</th>
<th>Examples of societies falling in the class or sub-class as the case may be</th>
</tr>
</thead>
<tbody>
<tr>
<td>(1) Agricultural Marketing Society</td>
<td>—</td>
<td>All purchase and sale Unions and Marketing Societies of Agricultural Produce.</td>
</tr>
<tr>
<td>(2) Agricultural Service Co-operative Society</td>
<td>—</td>
<td>Societies which render assistance to farmers, agriricultural labourers, rural artisans, etc.</td>
</tr>
<tr>
<td>(3) Apex Society</td>
<td>—</td>
<td>Societies whose area of operation extends to the whole of the State of Goa and the main object of which is to promote the principal objects of the societies affiliated to it as members and provide for the facilities and services to them.</td>
</tr>
<tr>
<td>(4) Consumers Co-operative Society</td>
<td>—</td>
<td>Stores and canteens.</td>
</tr>
<tr>
<td>(5) Co-operative Bank (a) Central Bank</td>
<td>(b) Other Banks</td>
<td>District Central Bank. Urban Co-operative Banks.</td>
</tr>
<tr>
<td>(6) Co-operative Farming Societies (a) Collective Farming Society</td>
<td>(b) Joint Farming Society (c) Other Farming Society</td>
<td>Farming Societies where major area of lands is acquired from outside agency for cultivation by members.</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Societies where the major area of land brought together for cultivation is held by members.</td>
</tr>
<tr>
<td>(7) Co-operative Housing Society (a) Co-ownership Housing Society</td>
<td></td>
<td>a society in which the land is held either on lease-hold or free-hold basis by the society and the houses constructed on it are owned or to be owned by its members.</td>
</tr>
<tr>
<td>(1)</td>
<td>(2)</td>
<td>(3)</td>
</tr>
<tr>
<td>-----</td>
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</tr>
<tr>
<td>(b) Co-partnership Housing Society</td>
<td>a society in which land and buildings are held by the society on lease-hold or free-hold basis and members are allotted flats, tenements or such other premises in such buildings with a right to occupy the same in accordance with the bye-laws.</td>
<td></td>
</tr>
<tr>
<td>(c) Co-operative House Mortgage Society</td>
<td>a credit society which lends money to its members for a certain period of time against certain securities for the construction of houses for their dwellings.</td>
<td></td>
</tr>
<tr>
<td>(d) Co-operative Housing Maintenance Society</td>
<td>a society formed by the owners of dwelling units or commercial units in a building for the purpose of maintenance of the building and provision of common amenities.</td>
<td></td>
</tr>
<tr>
<td>(e) Other Housing Society</td>
<td>house construction societies.</td>
<td></td>
</tr>
<tr>
<td>(8) Processing Society</td>
<td>(a) Agricultural Processing Society</td>
<td>Societies which process agricultural produce like Co-operative Sugar Factories, Oil Mills, Coconuts and Cashew processing units.</td>
</tr>
<tr>
<td></td>
<td>(b) Industrial Processing Society</td>
<td>Tanners societies and coir processing societies.</td>
</tr>
<tr>
<td>(9) Producers’ Society</td>
<td>(a) Industrial Producers Society</td>
<td>Weavers’ and Carpenters, Garments, etc.</td>
</tr>
<tr>
<td></td>
<td>(b) Labourers’ Industrial Society</td>
<td>Forest Labourers’ Societies &amp; Labour Contract Societies.</td>
</tr>
<tr>
<td>(10) Resource Society</td>
<td>(a) Credit Resource Society</td>
<td>Agricultural Credit, Thrift &amp; Urban Credit Societies and Salary Earners’ Societies.</td>
</tr>
<tr>
<td></td>
<td>(b) Non-Credit Resource Society</td>
<td>Seeds and Implements and Agricultural Requisites Societies.</td>
</tr>
<tr>
<td></td>
<td>(c) Service Resource Society</td>
<td>Service Societies and Multi-purpose Societies.</td>
</tr>
<tr>
<td>(11) Lift Irrigation Society</td>
<td>(a) Lift Irrigation Society</td>
<td>Societies which provide water supply by motive power or otherwise to its members for agriculture, horticulture and other purposes.</td>
</tr>
<tr>
<td></td>
<td>(b) Flow Irrigation Society</td>
<td>Societies which use canals and perennial waters.</td>
</tr>
<tr>
<td>(12) General Society</td>
<td>(a) Social</td>
<td>Better Living Societies and Educational Societies.</td>
</tr>
<tr>
<td></td>
<td>(b) Commercial</td>
<td>Insurance, Motor Transport Societies and Tourism related activities.</td>
</tr>
<tr>
<td></td>
<td>(c) Others</td>
<td>Not falling in either of the above sub-clauses.</td>
</tr>
</tbody>
</table>
(2) If the Registrar alters the classification of a society from one class of society to another or from one sub-class thereof to another, he shall issue to the society a copy of his order as in the case of an amendment of the bye-laws.

9. Maintenance of register.— (1) The register to be maintained by the Registrar of the societies registered under this Act and the societies deemed to be registered as provided under sub-section (2) of section 128 of the Act shall be in Form ‘C’.

(2) The Registrar shall divide the register into parts, having regard to the jurisdiction of the person appointed under section 4 of the Act.

(3) The Registrar or the person appointed under section 4 of the Act shall assign each class or sub-class of societies, a code symbol, for giving registration number to the societies and the societies shall be registered from the dates specified by him.

10. Amendment of bye-laws.— (1) Subject to the provisions of this rule, bye-laws of a society may be amended by passing a resolution at a general meeting of the society.

(2) The society shall give due notice, in accordance with its bye-laws, to all the members of such amendment with the text of the proposed amendment and the reasons therefor.

(3) An amendment shall be deemed to have been duly passed, if a resolution in that behalf is passed at a general meeting by not less than two thirds of the members entitled to vote who are present there at.

(4) After the resolution is passed, a copy thereof shall, within a period of forty-five days from the date of the meeting at which the resolution was passed, be furnished to the Registrar in Form ‘D’ alongwith—

(a) a copy of the relevant bye-laws in force with amendments proposed to be made in pursuance of the resolution, together with reasons Justifying such amendments;

(b) five copies of the text of the bye-laws as it would stand after amendment, signed by the officers duly authorised in that behalf by the committee of the society;

(c) a copy of the notice given to the members of the society of the proposal to amend the bye-laws.

(5) On receipt of a copy of the resolution and other particulars referred to in sub-rule (4), the Registrar shall examine the amendment proposed by the society and if he is satisfied that the amendment is not contrary to the Act or the rules and is in the interest of the society and co-operative movement, he may register the amendment and issue to the society a copy of the amendment certified by him under sub-section (4) of section 11 of the Act.

11. Manner of calling upon society to make amendments to bye-laws.— (1) Subject to the provisions of this rule, the Registrar may, by serving a notice in Form ‘E’, call upon a society to make such amendment to the bye-laws of the society as he considers to be necessary or desirable in its interest, within a period not exceeding forty-five days from the date of receipt of such notice by the society. The notice shall specify the exact amendment which the society should make.

(2) An appeal against the order of the Co-operative Tribunal under sub-section (2) of section 12 of the Act shall lie to the High Court of Bombay at Panaji and the same shall have to be filed within sixty days from the date of the order.
12. Change in name of society.— (1) The name of a society may be changed under section 13 of the Act so however that it does not refer to any caste or religious denomination and is not inconsistent with the objects of the society.

(2) Every change in the name of a society shall be made by an amendment of its bye-laws and shall be notified in the Official Gazette.

(3) After the change in the name is approved by the Registrar, the society shall send the original registration certificate to the Registrar for carrying out amendment and the Registrar shall return the same to the society duly amended.

(4) The Registrar shall enter the new name in the register of societies maintained by him.

13. Change of liability.— (1) The change of liability of a society shall be secured by passing a resolution in that behalf by not less than two-third of the members present at a general meeting of the society called for the purpose and indicating in clear terms the manner of changing the liability. The society shall give thirty days’ notice in writing of such meeting to all its members and the creditors and shall furnish them with copies of the resolutions proposed to be moved at the meeting. After the resolution is duly moved and passed by not less than two-third of the members present at the general meeting, a copy thereof shall be sent to the Registrar within thirty days of its passing.

(2) Every notice to be given by the society under sub-section (2) of section 14 of the Act shall be sent by post under certificate of posting or otherwise to the address of each of its members and creditors as recorded in the books of the society. A copy of such notice shall be exhibited on the notice board of the society and a copy shall also be sent to the Registrar for exhibition on the notice board in his office, and thereupon, notice of the resolution to change the form or extent of its liability shall be deemed to have been duly given to all its members and creditors, notice not being sent to their correct address or notice not being received by them notwithstanding.

(3) For the purpose of determining the claims of a member under clause (b) of sub-section (4) of section 14 of the Act, the value of a share of a member in a society shall be ascertained by a valuation based on the financial position of the society as shown in the last audited balance sheet, provided that it shall not exceed the actual amount received by the society in respect of such share.

(4) Any member or creditor desiring to exercise his option under sub-section (2) of section 14 of the Act shall inform the society accordingly in writing, and when he does not propose to withdraw his entire share or deposits, the member or creditor shall clearly indicate in writing the extent of his withdrawal. The society shall examine and draw up a Scheme for orderly payment of all claims in an equitable manner including shares, the value of which shall be ascertained in accordance with the provisions of sub-rule (3). The Scheme may also provide for settlement of claims by mutual agreement. Where the Registrar does not approve the Scheme on the ground of impracticability or undesirability, the resolution passed by the society under sub-rule (1) shall be ineffective, and the form and extent of liability of a society shall remain unaltered in accordance with resolution passed as aforesaid.

(5) After the Registrar approves the Scheme, the society shall make payments to members and creditors as provided in clause (b) of sub-section (4) of section 14 of the
Act, make a report to that effect to the Registrar and furnish the Registrar with a proposal to amend the bye-laws of the society duly passed in that behalf. On receipt of the proposal, the Registrar shall register the amendment in accordance with the provisions of section 11 of the Act.

14. Amalgamation, transfer of assets and liabilities, division or conversion of societies.— (1) Every society, desiring to effect amalgamation, transfer of assets and liabilities, division or conversion, as the case may be, shall make an application to the Registrar in that behalf, giving full details of the Scheme of such amalgamation, transfer, division or conversion, as the case may be.

(2) On receipt of such application, the Registrar may, after examining the details furnished in the application and other particulars which he may call upon the society to furnish, give his approval to the amalgamation, transfer, division or conversion, as the case may be, in the interest of the society.

(3) After the receipt of the Registrar’s approval under sub-rule (2), the society shall convene a special general meeting by giving notice of at least thirty clear days to all its members and creditors and pass a resolution for amalgamation, transfer of assets and liabilities, division or conversion, as the case may be, by two-third majority of the members present and voting at the meeting. The resolution so passed shall contain the purpose and the full Scheme indicating how the proposed amalgamation, transfer, division or conversion, as the case may be, would be useful to the society and be given effect to. Where the Scheme does not involve transfer of the liabilities of the society to another society, a statement to that effect shall be made in the application to be made under sub-rule (1). Where the Scheme involves transfer of liabilities of the society, the society shall give written notice in Form ‘F’ to all its members, creditors and other persons whose interests are likely to be affected by such transfer. The notice shall also be published in at least one newspaper in circulation in the district in which the society’s office is situated and a copy thereof shall be exhibited on the notice board in the society’s office.

(4) Within thirty days from the date of notice referred to in sub-rule (3), the members, creditors and other persons whose interests are likely to be affected by the transfer of liabilities of the society may exercise their option as required by clause (i) of sub-section (3) of section 15 of the Act, failing which, they shall be deemed to have assented to the transfer of liabilities of the society to another society.

(5) The society shall meet in full or otherwise satisfy all claims of the members and creditors and other interested persons who exercise the option.

(6) The society shall submit a report to the Registrar of the action taken by it and request him to give effect to its decision for amalgamation, transfer, division or conversion, as the case may be, by registering the amalgamated or converted society or the new society, as the case may be, and cancelling the registration of the societies which have been amalgamated, divided or converted, as the case may be.

(7) On receipt of the report from the society under sub-rule (6), the Registrar shall, after satisfying himself that the procedure has been properly followed register the amalgamated, divided or converted societies and cancel the registration of the societies which have been amalgamated, divided or converted as the case may be.
15. Re-construction of a society.— (1) An application for re-construction of a society under section 16 of the Act may be made in Form G’. On receipt of such application, the Registrar may, taking into consideration the compromise or arrangement for reconstruction of the society, if he thinks fit, prepare a draft order indicating,—

(i) the manner in which the amounts payable by the society to its creditors should be paid and the amounts recoverable from its debtor members should be recovered;

(ii) the manner in which the share capital, if any, of such members should be reduced;

(iii) the manner in which the Scheme of reconstruction should be implemented; and

(iv) the manner in which the bye-laws of the society will stand amended in order to give effect to the Scheme of re-construction.

A copy of the draft order shall be exhibited on the notice board of the society and a copy thereof shall be exhibited on the notice board of the Registrar’s office inviting objections and suggestions from all those interested within thirty days from the date of issue of the draft order.

(2) After taking into consideration the objections and suggestions, if any, received, the Registrar may issue an order approving such re-construction or staying further proceedings in respect of such re-construction. On issue of an order approving the re-construction, the society shall stand re-constructed and the bye-laws of the society shall be modified to that effect and to that extent.

16. De-registration of a society.— (1) The public notice of the proceedings of de-registration of a society under section 20 of the Act shall be published in at least one newspaper published in Goa and in wide circulation in the district in which the society’s office is situated and a copy thereof shall be exhibited on the notice board of the Registrar’s office of the society. The cost of such publication shall be recovered from the assets of the society and in the absence of such assets, from the Chief Promoter or the Board of Directors of the society, as may be decided by the Registrar, as arrears of land revenue.

(2) The remuneration to be paid to the official assignee under sub-section (4) of section 20 of the Act shall not be more than 10% of the assets realised of the society under de-registration. The allowances to be paid to the official assignee shall be as applicable to Government employees as per his entitlement or as may be fixed by the Registrar, whichever is less.

CHAPTER III

Members and their rights and liabilities

17. Conditions to be complied with for admission for membership, etc.— No person shall be admitted as a member of a society unless,—

(i) he has applied in writing in the form laid down by the society in its bye-laws for membership together with his photograph and nomination form;
(ii) his application is approved by the Board of Directors of the society;

(iii) he has paid the entrance fee and the amount of qualifying shares as laid down in the bye-laws of the society for exercising the rights of membership;

(iv) he has fulfilled all other conditions laid down in the Act, the rules and the bye-laws;

(v) in case of a firm, company or body corporate, a society registered under the Societies Registration Act, 1860, or any other law for the time being in force, a society registered or deemed to be registered under the Act or any other Co-op. Societies Act, a public trust registered under any law for the time being in force relating to registration of public trusts, the application for membership is accompanied by a resolution authorising it to apply for such membership.

18. Procedure for admission of joint members and minors and persons of unsound mind inheriting the share or interest of deceased member.— (1) A society may admit a joint member in accordance with the same procedure as laid down in rule 17 (i) to (iv). The application for joint membership shall be in the form as laid down by the society in its bye-laws.

(2) The joint members shall be entitled to appoint only one nominee each.

(3) In accordance with the procedure laid down in its bye-laws and these rules for admission of any member, a society may admit minors and persons of unsound, mind inheriting the share or interest of deceased members as its members through their legal representatives or guardians, respectively. The members so admitted will enjoy such rights and liabilities through such legal representatives or guardians as are laid down in the bye-laws of the society.

19. Resignation of membership.— (1) Subject to the provisions of the Act, the rules and the bye-laws of the society, a member may resign from a society after giving three months notice to the society of his intention to resign his membership.

(2) No resignation of membership shall be accepted by the society unless the member has paid in full, his dues, if any, to the society.

(3) The withdrawal from membership shall also be subject to such restrictions regarding the maximum amount of share capital that can be refunded in a year or as may have been provided for in the Act, the rules or bye-laws of the society.

(4) Any member, whose resignation has been accepted by the society, or any heir or legal representative of a deceased member, may demand refund of the share capital held by such member or deceased member and the society shall, subject to the provisions of sub-section (3) of section 29 of the Act and subject to the provisions of the bye-laws, refund the amount within six months from the acceptance of the resignation or, as the case may be, the date of demand made by the heir or legal representative of the deceased member.

(5) In all cases where share capital is to be refunded, valuation of the shares to be refunded shall be made in accordance with the provisions contained in rule 21.
20. Voting rights of individual members in a federal society.— (1) In the case of federal societies, the voting rights of individual members, which term shall include the members enrolled under clauses (b) and (d) of sub-section (2) of section 21 of the Act, shall be on the basis of ‘one member one vote’.

(2) There shall be a separate constituency for individual members of a federal society. The Directors to be elected by the constituency of individual members shall not exceed 1/5th (one fifth) of the total number of Directors on the Board of Directors of the society as laid down in the bye-laws of the society (fraction being neglected).

21. Valuation of shares or interest.— (1) Where a member of a society ceases to be a member thereof, the sum representing the value of his share or interest in the share capital of the society to be paid to him or his nominee, heir or legal representative, as the case may be, shall be ascertained by a valuation based on the financial position of the society as shown in the last audited balance sheet preceding the cessation of membership.

(2) Where a person is allotted a share by the society, the payment required to be made therefor shall be as per the valuation based on the financial position of the society in the last audited balance sheet preceding such allotment.

22. Procedure for transfer of shares.— (1) No transfer of shares shall be effective unless,—

(a) it is made in accordance with the provisions of the bye-laws;
(b) a clear fourteen days notice in writing is given to the society indicating therein the name of the proposed transferee, his consent, his application for membership alongwith nomination form;
(c) all liabilities of the transferor due to the society are discharged or are accepted by the transferee;
(d) the transfer is registered in the books of the society together with the lien.

(2) Any charge in favour of the society on the share so transferred will continue unless discharged otherwise.

23. Nomination of persons.— (1) A member of a society may, for the purpose of transmission of his share or interest under sub-section (1) of section 30 of the Act or payment of value of his share or interest under sub-section (2) of section 30 of the Act, nominate not more than two persons as his nominees by submitting a nomination form laid down in the bye-laws duly signed by him.

(2) In the case of joint membership, each of the joint members will be entitled to nominate not more than one person as his nominee. The nomination form submitted by each of the joint members shall be signed by both the joint members.

(3) The society shall register such nomination in a register kept for the purpose.

(4) Where a member of a society has not made any nomination, the society shall call upon the member to submit his nomination form within ninety days of the service of notice by the Society upon such member for the said purpose.

(5) The nomination made under sub-rule (1) may be revoked or varied by any other nomination.
24. Registration of nominations.— The name and address of every person nominated for the purpose of sub-section (1) of section 30 of the Act and any revocation or variation of such nomination shall be entered in the register kept under rule 29.

25. Procedure for removal of member.— (1) Where a member is to be removed from a society on the grounds mentioned in section 25 of the Act, one month’s show cause notice shall be served on him by registered post or in person stating the grounds on which the removal is proposed.

(2) The resolution for removal of the member shall be placed before the general meeting along with the explanation, if any, of the concerned member.

(3) After hearing the member, if present, or after taking into consideration any written representation in reply to the show cause notice, the general body of members shall proceed to consider the resolution.

26. Expulsion of member.— (1) Where any member of a society has committed acts which are detrimental to the interest or proper working of the society, the Board of Directors, suo-moto or at the instance of 1/5th (one fifth) of the total number of members of the society, shall bring a resolution before the general meeting of the society called for the purpose of considering the expulsion of such member of the society.

(2) No such resolution shall be placed on the agenda of the general meeting unless the member against whom such resolution is to be brought is served with one month’s show cause notice by registered post or in person stating the grounds of the proposed expulsion.

(3) The resolution for expulsion to be placed before the general meeting shall be accompanied by the explanation of the member, if any, against the expulsion.

(4) After hearing the member, if present, or after taking into consideration any written representation of such member in reply to the show cause notice, the general body of members shall proceed to consider the resolution.

27. Fees for inspection of bye-laws etc. and filing returns.—

<table>
<thead>
<tr>
<th>Particulars of documents</th>
<th>Amount of fees</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Inspection fees</td>
</tr>
<tr>
<td>1</td>
<td>2</td>
</tr>
<tr>
<td>(i) Bye-laws and other documents specified under sections 38 and 81 of the Act</td>
<td>Rs. 50/-</td>
</tr>
<tr>
<td>(a) Bye-laws</td>
<td>Rs. 10/-</td>
</tr>
<tr>
<td>(b) List of directors</td>
<td></td>
</tr>
<tr>
<td>(ii) Returns filed under section 81 of the Act</td>
<td></td>
</tr>
<tr>
<td>(a) Returns under section 81(a) to (d) of the Act</td>
<td></td>
</tr>
<tr>
<td>(b) Returns under section 81(e) to (h) of the Act</td>
<td></td>
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</tbody>
</table>
CHAPTER IV
Incorporation, Duties and Privileges of Societies

28. Procedure for change of address of societies.— Every change in its registered address shall be communicated by the society to the Registrar within thirty days thereof. Any such change shall not be treated as registered unless:

(i) it is indicated in the bye-laws by amending them and the amendment so made is registered under the Act, and

(ii) the change is registered in the register as provided in rule 9.

29. Register of members.— (1) The register of members to be kept by every society under sub-section (1) of section 37 of the Act shall be in Form ‘H’.

(2) The list of members to be kept by every society shall be in Form ‘I’.

30. Certified copies of entries in books of societies.— For the purpose of section 39 of the Act, copies of any entries referred to in that section may be certified by any officer of the society duly authorised in that behalf by the board of directors under the seal of the society.

31. Procedure to reduce share capital.— (1) A society may reduce its share capital by passing a resolution in the general body by three-fourth majority of the members present in the meeting, if the accumulated losses are in excess of its tangible assets.

(2) The paid up share capital may be reduced either by reducing the face value of the shares or converting the existing shares into partly paid shares:

Provided that reduction in Government share capital in a society shall be only with the prior permission of the Government.

32. Government aid to societies.— Any society may be aided by the Government by way of subscription to share capital loan, grants, subsidies, guarantees on such terms and conditions as the Government may decide from time to time.

33. Conditions for borrowing by societies.— (1) No society shall incur liability exceeding in total ten times the total amount of its capital employed:

Provided that in the case of Apex Co-operative Bank and Central Co-operative Bank, the liability shall not exceed twenty times and in case of co-ownership housing societies, co-partnership housing societies and co-operative house mortgage societies, the total liability shall not exceed twelve times the amount of its capital employed.

Explanation (I): For the purpose of this rule, ‘capital employed’ means paid up share capital, accumulated profits, reserve fund, building fund, other than non-performing assets minus accumulated losses and intangible assets.

Explanation (II): For the purpose of this rule, the total loan taken, deposit accepted, creditors for goods and services however, shall not include the amount invested in Government securities or an amount deposited in Central or State Co-operative Banks.

Explanation (III): In calculating the total amount of liability for the purposes of this sub-rule, in the case of any society or class of societies the bye-laws of which permit borrowing or granting credit facilities on the pledge of agricultural produce or other goods a sum equal to the amount borrowed by such society or class of societies, on the security of
The amount of the total liability under this rule.

34. Loans and deposits from non-members by societies.— No society other than Co-operative Credit Society, Urban Co-operative Bank, Apex Co-operative Bank or Central Co-operative Bank shall receive any deposits from a non-member.

35. Raising of funds by societies.— (1) Every society, which has a share capital, shall provide in the bye-laws the maximum amount of such share capital, the number of shares into which it is divided, the class of shares, the face value of each share of each class and the rights and liabilities attaching to each class of shares.

(2) Any society, which is authorised under its bye-laws to raise funds, by the issue of debentures and bonds, may, with the approval of the general body by passing a resolution by three-fourth majority of the members present in the general body meeting, frame regulations regarding the maximum amount to be raised by the issue of debentures and bonds, the class or classes of debentures and bonds, the face value of each debenture or bond, the date on which the debentures or bonds are to be redeemed, the rate at which interest is payable, the terms and conditions regarding transfer of debentures and bonds and other incidental matters.

(3) The total amount of debentures and bonds issued at any time together with the other liabilities incurred by the society shall not exceed the maximum amount which the society can borrow under the provisions of rule 33.

(4) A society may issue bonus shares by way of capitalising its reserves and accumulated profits and such bonus shares issued may not rank pari-passu to the existing shares. Such bonus shares shall be issued by passing a resolution in the general body. The issue of bonus shares shall be in accordance with the rules as laid down in the bye-laws of the society.

36. Maintenance of liquid resource and distribution of assets.— Every society, except Co-operative Bank, which obtains any portion of its working capital by deposits, shall,—

(i) maintain such liquid resources and in such form as may be specified from time to time by the Registrar, and

(ii) utilise only such portion of its working capital in lending business and allocate its funds in accordance with such standards as may be specified from time to time by the Registrar.

37. Deduction from salary to meet the society’s claim.— (1) The form of the Agreement to be executed by a member of a society in favour of the society under sub-section (1) of section 45 of the Act shall be in Form ‘J’.

(2) The society shall send requisition to the employer for deduction from salary to meet the society’s claim under sub-section (2) of section 45 of the Act in Form ‘K’.
CHAPTER V

Property and funds of Societies

38. Maintenance and administration of provident fund.— A society which has established a provident fund for its employees under section 56 of the Act shall frame regulations for the maintenance, and utilisation of the provident fund for its employees. Among other matters, such regulation shall provide for the following:—

(i) amount (not exceeding ten percent of the employees’ salary) of contribution to be deducted from the employees’ salary;

(ii) the rate of contribution (not exceeding the annual contribution made by the employee) to be made by the society;

(iii) advances which may be made against the security of the provident fund;

(iv) refund of employees’ contribution and contribution made by the society;

(v) mode of investment of the provident fund and payment of interest thereon.

39. Investment of funds in other mode.— A society may, in addition to the modes specified in clauses (a) to (f) of section 55 of the Act, invest or deposit its funds as are not needed by the society in secured debentures and deposits of companies and Co-operative institutions which are guaranteed by the State or Central Government.

40. Writing off of bad debts and losses.— A society may create a non-performing asset reserve from time to time by debiting the amount to profit and loss account. A society shall also make adequate provisions for bad and doubtful debts and losses on its own or at the direction of the statutory auditors. However, no bad debts shall be written off without the sanction of the general body:

Provided that, in case of a State aided society, no bad debts shall be written off without the prior approval of the Government and sanction of the general body.

41. Amount to be provided by a society before arriving at its net surplus.— A society shall, before arriving at the distributable net surplus under section 52 of the Act, make adequate provisions towards the guarantees given by the Government or any Government authorities, depreciation in value of investments redemption of share capital contributed by the Government or Government authorities or any federal society.

CHAPTER VI

Management of Societies

42. Disqualification for being director.— (1) In addition to the disqualifications specified in clauses (a) to (e) of sub-section (1) of section 60 of the Act, a person shall be ineligible for being chosen as a director if he is convicted with a sentence of imprisonment for six months or more for any offence under the Indian Penal Code, 1860 (45 of 1860) or under any other law for the time being in force.

(2) A person shall cease to be a director if such person incurs the disqualification specified in sub-rule (1).
(3) A person who incurs any disqualification specified in sub-section (1) or (2) of section 60 of the Act or sub-rule (1) or (2) of Rule 42 shall cease to be a member of the board of directors.

(4) (a) Notwithstanding anything contained in the foregoing sub-rules of rule 42, the cessation as director of a person who has incurred disqualification shall come into effect only after following the procedure mentioned in sub-clause (b).

(b) A person who incurs any disqualification specified in sub-section (1) or (2) of section 60 of the Act or sub-rule (1) or (2) of rule 42, shall be given notice by the chief executive to show cause against such disqualification, within fifteen days from the date of knowledge of such disqualification.

(c) The board of directors shall consider the matter of cessation of membership of the Board of the concerned director within fifteen days from the receipt of such notice by the concerned director and take decision on such cessation and such decision shall be communicated by the chief executive to the said director.

(d) In case the board of directors decides that the concerned director has incurred cessation, the decision of the board of directors shall come into effect immediately and the seat of such member on the board of directors shall be deemed to be vacant.

43. Election to the board of directors.— The elections to the board of directors of the societies mentioned in sub-section (1) of section 66 of the Act shall be conducted by the Registrar in accordance with the provisions of Chapter VII of the Rules.

44. Election to representative general body.— (1) The representative general body of a society shall be elected by forming representative group of members of that society having more than 5000 individual members.

(2) Representative group of members shall be formed of such number of members as may be laid down in the bye-laws of the society having relation to the total membership of the society so that representative groups shall not be less than 50 and more than 500.

(3) The representative groups shall be formed in such manner as may be decided by the board of directors of the society either in alphabetical order or numerical or alpha-numerical or geographical order or as per the constituencies in the bye-laws of the society. The number of members in each representative group shall be equal as far as possible. In forming the representative group, the geographical continuity shall be maintained.

A group representative shall be of each class of member separately in case of society having different classes of members as per the provisions in the bye-laws of the society.

(4) The election of the group representative shall be held in the same manner and according to the same procedure as provided in Chapter VII of the Rules for the election of the board of directors.

(5) Group representative elected in accordance with the procedure laid down in this rule shall be called a delegate.

(6) The number of groups representative will be decided by the board of directors of the society which is in office on the date of coming into force of the Act.

45. First general meeting.— (1) Within three months from the date of registration of a society, the chief promoter thereof, shall convene the first general meeting of all
persons who had joined in the application for registration of the society. Where the chief
promoter fails to convene the meeting as aforesaid, it shall be convened by any person
authorised in that behalf by the Registrar.

(2) At the first general meeting, the following business shall be transacted, namely:—

(i) Election of a President for the meeting;

(ii) Admission of new members;

(iii) Receiving a statement of accounts and reporting all transactions entered into by
the chief promoter upto 14 days before the meeting;

(iv) Constitution of a provisional board of directors until regular elections are held
under the bye-laws or under section 66 of the Act.

The provisional board of directors shall have the same powers and perform the same
functions as the board of directors elected in the regular elections;

(v) Fixing the limit upto which the funds may be borrowed;

(vi) Any other matter which has been specifically mentioned in the bye-laws.

46. General meetings.— (1) All general meetings of a society, excepting the first
general meeting, shall be convened by the chief executive or any other officer authorised
by and under the bye-laws to convene such meeting under intimation to the auditor who
may attend such meetings.

(2) No general meeting shall be held or proceeded with unless the number of members
required to form a quorum as specified in the bye-laws is present.

(3) The chief executive or any other officer convening the meeting shall read out the
notice convening the meeting and the agenda for the meeting and then the subjects shall
be taken up for consideration in the order in which they are mentioned in the agenda
unless the members present, with the permission of the President, agree to change the
order. Unless otherwise specified in the Act, these rules and the bye-laws, the resolutions
will be passed by a show of hands by a majority of the members present. In case of
equality of votes, the President will have a casting vote.

(4) If all the business on the agenda cannot be transacted on the date on which the
general meeting is held, the meeting may be postponed to any other suitable date, not
later than 30 days from the date of the meeting, as may be decided by the members
present at the meeting.

(5) The remaining subject or subjects on the agenda shall be taken up for consideration
at the postponed meeting.

(6) If the general meeting cannot be held for want of quorum, it shall be adjourned to a
later time on the same day as may have been specified in the notice calling the meeting or
to a subsequent date not earlier than seven days and at such adjourned meeting the
business on the agenda of the original meeting shall be transacted whether there is a
quorum or not.

(7) No resolution regarding expulsion or removal of the member of the society, or
amendment of bye-laws shall be brought forward in any general meeting, unless due
notice thereof is given in accordance with the provisions of the Act, these rules and the
bye-laws of the society.
47. **Preservation of books of account and records.**— (1) The books of account and records and other documents as specified in clauses (a), (b), (c), (h) and (i) of sub-section (1) of section 73 of the Act shall be kept and maintained by the society permanently and records specified in clauses (d), (e), (f), (g) and (j) of said sub-section (1) of Section 73 of the Act be kept for a period of eight years.

(2) The books of account and records which are subject matter of litigation shall be preserved till the finality of such litigation.

48. **Preparation of annual financial statements.**— (1) In preparing the annual financial statements, the society shall prepare the accounts in accordance with the Mercantile accounting system, and after following the accounting standards issued by the Institute of Chartered Accountants of India from time to time, incorporated under the Chartered Accountants Act, 1949 (38 of 1949).

(2) Before arriving at the net profit or loss, the society shall provide adequate resources for fulfillment of guarantees given by the Government or federal society or any other authority.

(3) Adequate provision shall be made for redemption of share capital contributed by the Government or federal society or any other authority.

49. **Annual general meeting and approval of accounts.**— The society shall hold the annual general meeting within nine months from the close of the co-operative year and place before the general body audited or unaudited profit and loss account, balance sheet and statement of appropriation of profits, auditor’s report, audit rectification report, report of the board of directors, statement of calculation of patronage refund, annual budget and the statements relating to such other matters which require authorisation in this Act.

50. **Form for the balance sheet and the profit and loss account.**— (1) The balance sheet and the profit and loss account to be prepared and placed before the annual general meeting of a society by the board of directors shall be either in horizontal form or in vertical form in Form ‘L-1 to L-4’.

(2) A copy of the balance sheet and profit and loss account to be presented at the annual general meeting under sub-clause (i) of clause (c) of sub-section (3) of section 58 of the Act and a copy of the annual report of the board of directors under sub-clause (ii) of clause (c) of sub-section (3) of section 58 of the Act shall be fixed on the notice board of the society at least fifteen days before the date fixed for the annual general meeting.

51. **Procedure for taking charge of property etc. by board of administrators.**— (1) Immediately after the appointment of board of administrators under sub-section (1) of section 71 of the Act, the board of directors in whose place the appointment is made shall give to the board of administrators the charge of the property, documents and accounts of the society.

(2) In case of failure to hand over charge to the board of administrators, the board of director in whose place such appointment is made shall be deemed to have handed over such charge to the board of administrators and the board of administrators shall be entitled to take inventory of the property, documents and books of accounts of the society and copy of such inventory shall be submitted to the Registrar.
CHAPTER VII

Election to Board of Directors of Societies under section 66(1) of the Act

52. Manner of elections to board of directors of the societies.—The elections of the societies mentioned under sub-section (1) of section 66 of the Act shall be held or caused to be held by the Registrar through the machinery created for this purpose in the manner as specified hereunder, namely:

(a) The Registrar may appoint any officer, not below the rank of Deputy Registrar of Co-operative Societies, as the Chief Election Officer of Co-operative Societies, who shall be subordinate to the Registrar and accountable to him for the purpose of such elections. He shall work under the general guidance of the Registrar.

(b) The Chief Election Officer shall have powers to appoint one or more officers with their jurisdiction as Assistant Election Officer, who shall not be below the rank of an Assistant Registrar of Co-operative Societies.

(c) The Chief Election Officer shall have powers to appoint such additional staff as he deems necessary to assist him and the Assistant Election Officer.

(d) The Chief Election Officer shall have powers of general guidance, superintendence and control over the Assistant Election Officers and the staff appointed under the foregoing clauses of these rules. The Assistant Election Officer and the staff so appointed shall be subordinate to the Chief Election Officer and shall be accountable to him for the purpose of elections.

(e) The Assistant Election Officer shall be responsible for holding the elections of the societies mentioned under section 66 (1) of the Act, headquarters of which are situated in his jurisdiction.

(f) For holding the elections of such societies, the Registrar or the Chief Election Officer or the Assistant Election Officer, as the case may be, shall have the following powers, namely:

(i) To appoint any officer of the State Government, Zilla Parishad, any local body, any Co-operative Society, Agricultural Marketing Board having establishment in that district, on any post with such designation and duties for the purpose of holding the elections;

(ii) It shall be obligatory on every officer or employee so appointed, to perform the duties assigned on him, failing which, he shall be liable for prosecution, for having committed contempt of the lawful authority of public servant within the meaning of Chapter X of the Indian Penal Code, 1860 (45 of 1860).

(iii) To requisition any premises, vehicles or any other material required for holding the election, from any Co-operative society as he may deem necessary.

(iv) On service of such requisition, it shall be obligatory on that society to whom such requisition is made, to forthwith hand over the possession of premises, vehicles or any other material, as the case may be to the requisitioning authority or any person authorised by him in that behalf.

(g) (i) The Registrar shall be competent to create a fund called the “Co-operative Societies Election Fund” as he deems fit by a special or general order.
(ii) The expenses of holding of any election to such society, including payment of travelling allowances, daily allowance and other remuneration if any, to the persons appointed to exercise the powers and perform the duties in respect of election shall be borne by such society concerned. For this purpose, the Registrar or the Chief Election Officer or the Assistant Election Officer may call upon such society to deposit in the Co-operative Societies Election Fund, such amount as he considers necessary for the conduct of elections within such period as may be directed by the Registrar:

Provided that, it shall be competent for the Registrar to exempt any such society or class of such societies from depositing in full or in part, such expenses.

(iii) If the expenditure exceeds the amount deposited, the Registrar or the Chief Election Officer or the Assistant Election Officer shall call upon such society to pay the excess amount as specified by him within eight days from the receipt of directions from him and the society shall comply with such directions.

(iv) On failure of such society to deposit the amount or to pay the excess amount as aforesaid, the Registrar or the Chief Election Officer may issue a certificate for recovery of amount due, together with interest thereon at the rate of 15% per annum from the society. On issue of such certificate, the amount shall be recovered as arrears of land revenue.

(h) The Registrar shall maintain a register in Form ‘Election-1’ in his office showing the names of such societies with details thereof.

(i) The chief executive of such society shall submit a report in Form ‘Election-2’ to the Registrar on or before 30th September of the preceding calendar year in which the term of office of the board of directors of such society expires:

Provided that, if the chief executive of such society fails to submit the report within the stipulated time, the Registrar shall proceed to enlist the names of such society or societies for the purpose of aforesaid clause on the basis of information available in the register and such enlisting the names shall be prima facie evidence that the election of the society is due to be held in the succeeding co-operative year, unless proved to the contrary.

(j) On receipt of the report or otherwise, the Registrar shall publish, on or before the 15th October, a list of societies in his office and in the office of the Assistant Election Officer, of which elections of the board of directors are to be held in the succeeding co-operative year.

53. **Provisional list of voters.**— (1) A provisional list of voters shall be prepared by every such society in the year in which the elections of such society is due to be held. If different constituencies are provided in the bye-laws, the names of voters shall be arranged constituency wise as laid down in the bye-laws.

(2) Four copies of the authenticated provisional lists of voters shall be submitted by the chief executive of the society to the Registrar, 120 days before the date of expiry of the term of the board of directors. Copies of such lists shall be displayed on the notice board.
of the society and of the office of the Assistant Election Officer and the Registrar, within
15 days from its receipt, inviting claims and objections from the members of the society.

(3) If, any chief executive fails to deliver copies of the provisional list of voters to the
Registrar on or before the due date, the Registrar shall himself or through any person
authorised by him in this behalf, prepare such provisional list of voters and the
expenditure incurred therefor shall be recovered from the chief executive or other persons
responsible therefor, as arrears of land revenue.

(4) In the event of the Registrar taking action under the last preceding sub-rule, he
shall also cause copies of the provisional list of voters to be displayed on his notice board
and on the notice board of the Assistant Election Officer and of the society for inviting
claims and objections from the members of the society.

54. Particulars to be included in the provisional list of voters.— (1) The provisional
list of voters, in the case of individual share holders, shall contain the name, father’s or
husband’s name, surname, if any; with address recorded in the register of members of the
society concerned in Form ‘H’, of every person entitled to be registered as voter with
such other particulars as may be necessary to identify him.

(2) Where a member of the society concerned is of any one of the categories
mentioned in clauses (b), (c) and (d) of sub-section (2) of section 21 of the Act, the
society concerned shall call for the names of the representatives of such category of
members duly authorised to vote at the election on behalf of the said category of members
so as to reach it 150 days prior to the date of expiry of the term of office of the board of
directors.

(3) While communicating the names of the representatives, the said category of
members shall enclose a copy of the resolution of the Firm, managing committee or board
of directors of such member wherein the representative is so authorised. The list of voters
shall include the names of all such representatives as have been communicated to the
society concerned before the date fixed for publication of the provisional list together
with the names of the company, firm, body corporate, Co-operative society, public trust,
etc. the registration number and address with name of the constituency, if any, to which
they belong.

55. Claims and objections to the provisional list of voters and the final list of
voters.— (1) When any provisional list of voters is published for inviting claims and
objections, any omission or error in respect of the name or address or other particulars in
the list may be brought to the notice of the Registrar in writing by any member of the
society concerned who is a voter or any representative authorised to vote on behalf of
such society during office hours within 15 days from the date of publication of the
provisional list of voters.

(2) The Registrar shall, after making such enquiries as deemed necessary in this behalf
consider each claim or objection, and give his decision thereon in writing to the persons
concerned within 10 days from the last date prescribed for receiving the claims and
objections and such list shall be the final list of voters.

(3) The copies of the final list of voters shall be displayed on the notice board of the
Registrar and on the notice board of the office of the Assistant Election Officer and that
of the society at least seven days before the declaration of the election programme and in no case later than fifteen days from the finalisation of claims and objections.

56. Appointment of Returning Officers, Assistant Returning Officers and such other Officers required to conduct the elections.— The Registrar or the Chief Election Officer or the Assistant Election Officer shall, whenever necessary, appoint the Returning Officer and may also appoint one or more persons to be called as the Assistant Returning Officers to assist the Returning Officer in the performance of his functions:

Provided that, in case where no other person is appointed as the Returning Officer, the Assistant Election Officer himself shall be deemed to be the Returning Officer and shall perform all the functions of the Returning Officer under these rules. Every Assistant Returning Officer, shall, subject to the control of the Returning Officer, be competent to perform all or any of the functions of the Returning Officer provided that no Assistant Returning Officer, shall perform any of the functions of the Returning Officer which relate to the scrutiny of nominations unless the Returning Officer is unavoidably prevented from performing the said function.

57. General duty of Returning Officer.— It shall be the general duty of the Returning Officer at any elections to do all such acts and things as may be necessary for effectually conducting the election in the manner provided in these rules.

58. Polling stations.— The Returning Officer shall, if necessary, provide a sufficient number of polling stations for any constituency for which election is to be held and shall publish on the notice board of the society and in such other manner as he deems fit, a list showing the polling stations so provided and the polling areas for which they have respectively been provided.

59. Appointment of Presiding Officers and Polling Officers.— (1) The Returning Officer shall appoint a Presiding Officer for each polling station and such polling officer or officers as he thinks necessary, but shall not appoint any person who has been employed by the concerned society or on behalf of, or has been otherwise working for a candidate in or about the election:

Provided that, if a polling officer is absent from the polling station, the Presiding Officer may appoint any person who is present at the polling station, other than a person who has been employed by the concerned society or on behalf of, or who has been otherwise working for a candidate in or about the election, to be the Polling Officer during the absence of such officer, and shall inform the Returning Officer accordingly.

(2) A Polling Officer shall, if so directed by the Presiding Officer, perform all or any of the functions of a Presiding Officer under these rules.

(3) If the Presiding Officer, owing to illness or otherwise or due to unavoidable cause, is absent from the polling station, his functions shall be performed by such polling officer as has been previously authorised by the Presiding Officer, to perform such functions during his absence.

60. General duty of Presiding Officer and Polling Officer.— (1) It shall be the general duty of the Presiding Officer at a polling station to keep law and order and to see that the poll is fairly taken.

(2) It shall be the duty of the Polling Officers at a polling station to assist the Presiding Officer for such station in the performance of his functions.
(3) The Presiding Officer, Polling Officer, Returning Officer, Assistant Returning Officers and other persons appointed for any of the purposes of these rules shall work under the general guidance, superintendence and control of the Assistant Election Officer or the Chief Election Officer.

61. Appointment of dates, etc., for various stages of an election.— (1) The Returning Officer shall, with the prior approval of the Chief Election Officer or the Assistant Election Officer, as the case may be, draw and declare a programme of various stages of election, as indicated hereinafter, not earlier than seven days and not later than fifteen days of the date of display of the final list of voters of the society:—

(i) Last date for making nominations 7 days from the date of declaration of election programme.

(ii) The date of publication of list of nominations received As and when received till the last date fixed for making nominations.

(iii) Date of scrutiny of nominations Next day of the last date for making nominations.

(iv) Date of completion of scrutiny Not later than three days from the date of scrutiny.

(v) Date of publication of list of valid nominations after scrutiny Next day after the date of completion of scrutiny.

(vi) Date by which candidature may be withdrawn 2 days from the date of publication of list of valid nominations.

(vii) Date of publication of final list of contesting candidates The date next succeeding the last day fixed for withdrawal of candidature.

(viii) Date and time during which and the place/places at which the poll shall be taken Not earlier than 10 days but not later than 15 days from the date of publication of final list of contesting candidates (time and place to be fixed by the Returning Officer).

(ix) Date, time and place for counting of votes Not later than the 3rd day from the date on which the poll shall be taken (time and place to be fixed by the Returning Officer).

(x) Date of declaration of results of voting Immediately after the counting of votes.

Explanation:— (1) If the last date in reckoning dates as specified in the above cases is a public holiday, the next succeeding working day shall be fixed for the respective events.

(2) The proportion of polling stations to the number of voters at each polling station and the place of polling station shall be fixed in consultation with the society concerned. In case the polling stations are spread over either the district, town or villages in the district, the Assistant Election Officer shall make arrangements to get all the ballot boxes to the office of the Returning Officer or to the registered office of the society or to such other safe place or places as he deems fit.
62. Manner of modification of election programme declared under rule 61.— (1) The time during which poll should be taken shall be mentioned in the election programme. The time of poll should not be earlier than 8.00 a.m. and later than 5.00 p.m.

(2) Wherever it is necessary to fix the time, date and place for any stage in the election programme, it shall be fixed by the Returning Officer and shall be mentioned in the election programme declared by him.

(3) If, due to any unavoidable circumstances and in the public interest, it has become imminent to modify the programme and there is no sufficient time for obtaining the previous approval of the Assistant Election Officer, or the Chief Election Officer, as the case may be, to such modifications, the Returning Officer may, for reasons to be recorded in writing, modify the programme. In every such case, the Returning Officer shall forthwith send a copy of the modified election programme along with the reasons recorded by him for such modification to the Chief Election Officer or the Assistant Election Officer, as the case may be.

63. Manner of publication of election programme declared under rule 61.— (1) The Returning Officer shall send a copy of the election programme declared under rule 61 in Form ‘Election-3’ to the society, either by special messenger or through registered post addressed to the society at the registered address, with instructions to display the copy of the programme on the notice board of the society. In addition, the said election programme shall be displayed on the notice board of the Returning Officer, the Assistant Election Officer and the Chief Election Officer.

(2) The election programme shall also be published at least in one local daily newspaper having wide circulation in the area of operation of the society.

64. Nomination of candidates.— (1) Any person may be nominated as a candidate for election to fill the seat, if he is qualified to be chosen to fill the seat under the provisions of the Act, Rules and the bye-laws and if his name is entered in the list of voters:

Provided that in the case of joint or associate member, only the member whose name stands first in the share certificate shall be eligible to be nominated as candidate for the election. Where the seats are reserved on the board of directors of any society as provided under sub-section (4) of section 67 of the Act, an individual belonging to the category specified in said sub-section (4) of section 67 of the Act shall be eligible for being nominated as candidate if his name appears in the list of voters.

(2) Every nomination paper presented under rule 65 shall be completed in Form ‘Election-4’:

Provided that a failure to complete or defect in completing the declaration as to symbols in the nomination paper, shall not be deemed to be a defect of a substantial character within the meaning of these rules.

(3) Any person whose name is entered in the list of voters may be a proposer or seconder for nominating a candidate for election:

Provided that in case of election from constituency of societies, the proposer and seconder shall be from the same constituency.

(4) A nomination paper shall be supplied by the Returning Officer to any voter on demand and on payment of such fees as determined by the Assistant Election Officer.
65. Presentation of nomination paper and requirements for valid nominations.—

(1) On or before the date appointed under rule 61, each candidate shall, either in person or by his proposer, deliver to the Returning Officer during the time and at the place specified in the programme declared under the said rule, a nomination paper completed as provided by rule 64 and signed by the candidate and by two voters of his constituency one of whom shall be a proposer and the other a seconder.

(2) In the case of reserved seat under the provisions of sub-section (4) of section 67 of the Act, a candidate shall not be deemed to be qualified to be chosen to fill that seat unless his nomination paper contains a declaration by him specifying the particulars of the scheduled caste or the scheduled tribe of which he is a member and in the case of members of economically backward classes, the details of his income and land holding during the year immediately preceding the election.

(3) On the presentation of nomination paper, the Returning Officer shall satisfy himself that the names and the number of candidate and of his proposer and seconder are, as entered in the list of voters. If a nomination paper is rejected under this rule, the Returning Officer shall record his reason for rejecting the same and in that case the candidate may deliver a fresh nomination paper subject however to his fulfilling all provisions of this rule:

Provided that the Returning Officer shall permit any clerical or technical error in the nomination paper in regard to the said name or number to be corrected in order to bring them into conformity with the corresponding entries in the list of voters and where necessary, clerical or printing error in the said entries shall be overlooked.

66. Symbols for elections.—

(1) The Returning Officer shall specify the symbols that may be chosen by a candidate at the election from among those specified by him, but he shall not allot any symbols which are associated with political parties.

(2) Where, at any such election, more nomination papers than one are delivered by or on behalf of a candidate, the declaration as to symbols made in the nomination paper first delivered and no other declaration as to symbols shall be taken into consideration under sub-rule (2) of rule 64 even if that nomination paper has been rejected.

67. Deposit.—

A candidate shall not be deemed to be duly nominated for election from a constituency unless he deposits or causes to be deposited with the Returning Officer a sum of Rs.100/- in cash and where the candidate belongs to a scheduled caste or scheduled tribe or economically backward class, a sum of Rs. 20/- shall be deposited:

Provided that, where a candidate has been nominated, by more than one nomination paper for election in the same constituency, not more than one deposit shall be required from him under this rule.

68. Notice of nomination and time and place for scrutiny.—

The Returning Officer shall, on receiving a nomination paper under rule 65, inform the person or persons delivering the same, of the day, time and place fixed for the scrutiny of nominations and shall enter on the nomination paper, its serial number and shall sign thereon a certificate stating the date on which and the hour at which the nomination paper has been delivered to him and shall, as soon as may be, cause to be affixed on the notice board in his office, a notice of the nomination containing descriptions of the candidate, his proposer and seconder as contained in the nomination paper.
69. Scrutiny of nomination papers.— (1) On the date fixed for the scrutiny of nomination papers of the candidates, under rule 61, one person proposed by each candidate, duly authorised in writing by the candidate, may attend at the time and place appointed in this behalf and the Returning Officer shall give or cause to give them all reasonable facilities for examining the nomination papers of all candidates, which have been delivered as required by rule 65. No other person shall be allowed to attend scrutiny of nominations.

(2) The Returning Officer shall then examine the nomination papers and shall decide all objections which may be made to any nominations and may, either on such objections or on his own motion, after such summary inquiry, if any, as he thinks necessary, reject any nomination on any of the following grounds, this is to say:—

(i) that the candidate is disqualified for being chosen to fill the seat by or under the Act, these rules and the bye-laws;

(ii) that there has been a failure to comply with any of the provisions of rule 65 or 67;

(iii) that the signature of the candidate or the proposer or the seconder on the nomination paper is not genuine.

(3) Nothing contained in clauses (ii) or (iii) of sub-rule (2) shall be deemed to authorise the rejection of the nomination of any candidate on the ground of any irregularity in respect of a nomination paper if the candidate has been duly nominated by means of another nomination paper in respect of which no irregularity has been committed.

(4) The Returning Officer shall not reject any nomination paper on the ground of any defect which is not of substantial character.

(5) The Returning Officer shall hold the scrutiny on the date appointed in this behalf under rule 61 and shall not allow any adjournment of the proceedings, except when such proceedings are interrupted or obstructed by riot or open violence or causes beyond his control:

Provided that, in case any objection is raised by the Returning Officer or is made by any other person, the candidate concerned may be allowed time to rebut it, not later than two days (excluding holiday), and the Returning Officer shall record his decision on the date to which the proceedings have been adjourned.

(6) The Returning Officer shall endorse on each nomination paper his decision accepting or rejecting the same and, if the nomination paper is rejected, he shall record in writing a brief statement of his reason for such rejection, and copy of such statement shall be immediately supplied on demand to the candidate or to the proposer concerned. The copy of such statement shall be sent invariably to the Chief Election Officer or to the Assistant Election Officer, as the case may be.

70. Publication of list of valid nominations.— Immediately after all the nomination papers have been scrutinised and decision accepting or rejecting the same has been recorded, the Returning Officer shall prepare a list of candidates whose nominations have been accepted or rejected. Immediately on the day after the scrutiny is over, the Returning Officer shall affix the list on his notice board and shall record the date on which and the time at which, the list was so affixed.
71. Withdrawal of candidature.— (1) Any candidate may withdraw his candidature by application in writing and deliver it personally to the Returning Officer within the stipulated time as specified in the election programme.

(2) No candidate who has given an application for withdrawal of his candidature shall be allowed to withdraw his application.

72. Preparation of final list of contesting candidates.— (1) On the day next succeeding the last date fixed for withdrawal of candidature, the Returning Officer shall prepare and publish in Form ‘Election-5’ a list of contesting candidates.

(2) The said list shall contain the names in alphabetical order with reference to the surnames of the candidates having surnames and in respect of candidates not having surnames, in the alphabetical order with reference to their first names, in the language in which the list of voters is prepared and the addresses of the contesting candidates as given in the nomination papers.

(3) Where a poll becomes necessary, the Returning Officer shall consider the choice of symbols expressed by the contesting candidates in their nomination papers and shall,—

(i) allot a different symbol to each contesting candidate in conformity, as far as practicable, with his choice; and

(ii) if more than one contesting candidate have indicated their preference for the same symbol, decide by lot and such allotment shall be final.

(4) Every candidate shall forthwith be informed of the symbol allotted to him and be supplied with a specimen thereof by the Returning Officer.

73. Appointment of polling agents and counting agents.— (1) At an election at which a poll is to be taken, any contesting candidate may appoint one agent and one relief agent to act as polling agents of such candidate, at each polling station. Such appointment shall be made by a letter in writing in Form ‘Election-6’ signed by the candidate.

(2) The candidate shall deliver the letter of appointment to the polling agents who shall, on the date fixed for the poll, present it to and sign the declaration contained therein, before the Presiding Officer. The Presiding Officer shall retain the letter presented to him in his custody. The polling agent shall not be allowed to perform any duty at the polling station unless he has complied with the provisions of this rule.

(3) The polling agents may work as counting agents as per the authority given by the candidate in Form ‘Election-7’.

(4) Each contesting candidate may appoint not more than two agents to act as counting agents of such candidate by a letter in writing in duplicate in Form ‘Election-8’ signed by the candidates. Before the commencement of the counting of votes, the candidate shall give notice of the appointment of such counting agents to the Returning Officer by forwarding to such Officer the letter of appointment. The candidate shall also deliver the duplicate copy of the letter of appointment to the counting agent who shall, on the date fixed for the counting of votes, present it to, and sign the declaration contained therein before the Returning Officer. The Returning Officer shall retain the duplicate copy presented to him in his custody. No counting agent shall be allowed to perform any duty at the place fixed for the counting of votes, unless he has complied with these provisions.
74. **Uncontested elections.**— If, after the expiry of the period within which candidatures may be withdrawn under rule 71, the number of candidates in the Constituency whose nominations have been accepted are equal to or less than the number of seats to be filled, the Returning Officer shall forthwith declare such candidate or all such candidates to be duly elected to fill the seat or the relevant number of seats, as the case may be, and shall complete and certify the declaration in Form ‘Election-9’ and where the Returning Officer is not the Assistant Election Officer himself, he shall send signed copies thereof to the Assistant Election Officer.

75. **Manner of voting at elections.**— At every election where a poll is taken, voting shall be by secret ballot in the manner hereinafter provided and no voting shall be allowed by proxy except as provided in the first proviso to sub-section (1) of section 28 of the Act.

76. **Ballot box.**— Every ballot box shall be of such design as may be approved by the Chief Election Officer.

77. **Form of ballot paper.**— Every ballot paper shall be in Form ‘Election-10’ and the names of candidates shall be arranged in the same order in which they appear in the final list of contesting candidates. However, if two or more candidates bear the same name, they shall be distinguished by addition of their occupation or residence or in some other manner which should be determined by the Returning Officer.

78. **Arrangement at polling stations.**— (1) Outside each polling station, there shall be—

   (i) a notice specifying the polling area, the voters of which are entitled to vote at the polling station and where the polling station has more than one polling booth, at each of such booth, the description of the polling area of such booth, and

   (ii) a copy of the final list of contesting candidates.

(2) At each polling station, there shall be set up, one or more voting compartments, duly screened, in which the voters can record their votes with secrecy.

(3) The Returning Officer shall provide at each polling station a sufficient number of ballot boxes, ballot papers, copies of the list of voters in respect of the polling area or areas the voters of which are entitled to vote at such polling station, instruments for stamping the distinguished mark on ballot papers and articles necessary for the voters to mark the ballot papers. The Returning Officer shall also provide at each polling station such other equipment and accessories as may be required for taking the poll at such polling station.

79. **Admission to polling station.**— The Presiding Officer shall regulate the number of voters to be admitted at any one time inside the polling station and shall exclude therefrom all persons other than,—

   (a) Polling Officers;

   (b) public servants on duty in connection with the election;

   (c) persons authorised by the Chief Election Officer, Assistant Election Officer or the Returning Officer;

   (d) candidates, their polling agents, and subject to the provisions of rule 73, one polling agent of each candidate;
80. The preparation of ballot boxes for poll.— (1) Where a paper seal is used for securing a ballot box, the Presiding Officer shall affix his own signature on the paper seal and obtain thereon the signatures of such of the polling agents present and are desirous of affixing the same.

(2) The Presiding Officer shall thereafter fix the paper seal so signed in the space meant therefor in the ballot box and shall then secure and seal the box in such manner that the slit for the insertion of ballot paper remains open.

(3) The seal used securing a ballot box shall be affixed in such manner that after the box has been closed, it is not possible to open it without breaking the seal.

(4) Where it is not necessary to use paper seal for securing the ballot box, the Presiding Officer shall secure and seal the ballot box in such manner that the slit for the insertion of ballot paper remains open and shall allow the polling agents present to affix, if they so desire, their seals.

(5) Every ballot box used at a polling station shall bear the seal, both inside and outside, marked with,—

(i) the serial number, if any, and the name of constituency;

(ii) the serial number and the name of the polling station;

(iii) the serial number of the ballot box to be filled in at the end of the poll on the label outside the ballot box only; and

(iv) the date of poll.

(6) Immediately before the commencement of the poll, the Presiding Officer shall demonstrate to the polling agents and other persons present that the ballot box is empty and bears the labels referred to in sub-rule (5) of this rule.

(7) The ballot box shall then be closed, sealed and secured and placed in full view of the Presiding Officer and the polling agents.

81. Identification of voters.— (1) The Presiding Officer may employ at the polling station such persons as he thinks fit to help in the identification of the voters or to assist him at the time of taking poll.

(2) As each voter enters the polling station, the Presiding Officer or the polling officer authorised by him in this behalf, shall check the voter’s name and other particulars with the relevant entry in the list of voters and then call out the serial number, name and other particulars of the voter.

(3) In deciding the right of a person to obtain a ballot paper, the Presiding Officer or the polling officer, as the case may be, shall overlook clerical or printing errors in any entry in the list of voters, if he is satisfied that such person is the same voter whom that entry relates.
82. Challenging of identity.— (1) Any polling agent may challenge the identity of a
person to be a particular voter by depositing a sum of Rs. 10/- in cash with the Presiding
Officer for each such challenge.

(2) On such deposit being made by the polling agent, the Presiding Officer shall,—

(i) warn the person challenged of the penalty for personation;

(ii) read the relevant entry in the list of voters in full and ask the person challenged
whether he is the person referred to in that entry;

(iii) enter the name and address of the person challenged in the list of challenged
voters in Form ‘Election-11’, and

(iv) require the person challenged to affix his signature in the said list.

(3) The Presiding Officer shall, thereafter, hold a summary inquiry into the allegations
and may, for that purpose,—

(i) require the challenger to adduce evidence in proof of the challenge and the
person challenged to adduce evidence in proof of his identity;

(ii) put to the person challenged any question necessary for the purpose of
establishing his identity and require him to answer them on oath; and

(iii) administer an oath to the person challenged and any other person offering to
give evidence;

(4) If, after the enquiry, the Presiding Officer is of the opinion that the challenge has
not been established, he shall allow the person challenged to vote, and if he considers that
the challenge has been established, he shall debar the person challenged from voting.

(5) If, the Presiding Officer is of the opinion that the challenge is frivolous or has not
been made in good faith, he shall direct that the deposit made under sub-rule (1) be
forfeited to the Co-operative Societies Election Fund and in the other case, he shall return
it to the challenger at the conclusion of the enquiry.

83. Safeguard against personation.— (1) With a view to prevent the personation of
voters, every voter about whose identity the Presiding Officer or the polling officer, as the
case may be, is satisfied, shall allow his left thumb to be inspected by the Presiding
Officer or the polling officer and an indelible ink mark to be put on it.

(2) If any voter refuses to allow his left thumb to be inspected or marked in accordance
with sub-rule (1) or has already such a mark on his left thumb or does any act with a view
to removing the ink mark, he shall not be supplied with any ballot paper or allowed to
vote.

(3) Any reference in this rule to the left thumb of a voter, shall, in the case, where the
voter has his left thumb missing be construed as a reference to any other finger of his left
hand and shall, in the case where all the fingers of his left hand are missing, be construed
as a reference to the thumb or any other finger of his right hand, and shall in the case
where all his fingers of both the hands are missing, be construed as reference to such
extremity of his left or right arm as he possesses.

84. Issue of ballot paper.— (1) No ballot paper shall be issued to any voter before the
hour fixed for the commencement of the poll.
(2) No ballot paper shall be issued to any voter after the hour fixed for the closing of
the poll, except to those voters, who are present at the polling station at the time of the
closing of the poll. Such voters shall be allowed to record their votes even after the poll
hours close.

(3) Every ballot paper shall, before issue to a voter, be,—

   (i) stamped with such distinguishing mark as the Assistant Election Officer may
direct, and

   (ii) signed in full in its back by the Presiding Officer.

(4) No person in the polling station shall note down the serial numbers of the ballot
papers issued to particular voters.

85. Voting procedure.— (1) The voter, on receiving the ballot paper, shall
forthwith:—

   (a) proceed to one of the polling compartments;

   (b) make a mark on the ballot paper, with the instrument supplied for the purpose,
on or near the symbol of the candidate for whom he intends to vote;

   (c) fold the ballot paper, so as to conceal his vote;

   (d) if required, show the Presiding Officer the distinguishing mark on the ballot
paper;

   (e) insert the folded ballot paper into the ballot box;

   (f) quit the polling station.

(2) No voter shall be allowed to enter a polling compartment when another voter is
inside it.

86. Procedure for voting where there are no separate constituencies or more than
one seat is to be filled in one constituency.— In cases where there are no constituencies
defined in the bye-laws or where more than one seat is authorised in the bye-laws for a
constituency, voting insofar as these seats are concerned, shall be recorded in accordance
with the following provisions, namely:—

   (a) Every voter shall be entitled to give as many votes as there are seats for filling,
which votes are to be taken but no voter shall give more than one vote to any one
candidate;

   (b) The voter shall make a mark on the ballot paper with the instrument supplied for
the purpose on or near the symbol of the candidate or candidates for whom he intends
to vote, so however that, no part of any mark so made shall appear in the space
provided for other candidates. The voter shall, thereafter, fold the marked ballot paper,
so as to conceal his vote and insert the folded ballot paper into the ballot box and
without undue delay, leave the polling station.

87. Recording of vote of blind or infirm voter.— (1) If the Presiding Officer is
satisfied that, owing to blindness or other physical infirmity, a voter is unable to
recognise the symbols on the ballot paper or to make a mark thereon without assistance,
the Presiding Officer shall permit the voter to take with him a companion of not less than
twenty one years of age to the voting compartment for recording the vote on the ballot
paper on his behalf and in accordance with his wishes, and if necessary, for holding the ballot paper so as to conceal the vote and inserting it into the ballot box:

Provided that, no person shall be permitted to act as the companion of more than one voter at any polling station on the same day:

Provided further that, before any person is permitted to act as the companion of a voter on any day under this rule, he shall be required to declare in Form ‘Election-12’ that he shall keep secret the vote recorded by him on behalf of the voter and that he has not already acted as the companion of any other voter at any polling station on that day.

(2) The Presiding Officer shall keep a record in Form ‘Election-13’ of all such cases under this rule.

88. **Spoilt and returned ballot papers.**— (1) A voter who has inadvertently dealt with his ballot paper in such a manner that it cannot be conveniently used as a ballot paper, may, on returning it to the Presiding Officer and on satisfying him of the inadvertence, be given another ballot paper and the ballot paper so returned shall be marked “spoilt cancelled” by the Presiding Officer.

(2) If a voter, after obtaining a ballot paper, decides not to use it, he shall return it to the Presiding Officer and the ballot paper so returned shall be marked as “Returned cancelled” by the Presiding Officer.

(3) All ballot papers cancelled under sub-rule (1) or sub-rule (2) shall be kept in a separate packet.

89. **Tendered votes.**— (1) If a person representing himself to be a voter applies for a ballot paper after another person has already voted as such voter, he shall, on satisfactorily answering such questions relating to his identity as the Presiding Officer may ask, be entitled, subject to the following provisions of this rule, to mark a ballot paper (hereinafter referred to as a “tendered ballot paper”) in the same manner as any other voter.

(2) Every such person shall, before being supplied with a tendered ballot paper, sign his name against the entry relating to him in a list in Form ‘Election-14’.

(3) A tendered ballot paper shall be the same as the other ballot papers used at the polling station, except that it shall be,—

(i) serially the last in the bundle of the ballot papers issued for use at the polling station, and

(ii) endorsed on the back with the words “tendered ballot paper” by the Presiding Officer in his own handwriting and signed by him.

(4) The voter, after marking a tendered ballot paper in the polling compartment, and folding it, shall, instead of putting it into the ballot box, give it to the Presiding Officer, who shall place it in a cover specially kept for the purpose.

90. **Closing of poll.**— (1) The Presiding Officer shall close a polling station at the hour fixed in that behalf under rule 62 and shall not thereafter admit any voter into the polling station:

Provided that, all voters present at the polling station before it is closed shall be allowed to cast their votes.
(2) If any question arises as to whether a voter was present at the polling station before it was closed, it shall be decided by the Presiding Officer and his decision thereon shall be final.

91. Sealing of ballot boxes after poll.— (1) As soon as practicable after closing of the poll, the Presiding Officer shall, in the presence of any candidates or their polling agents, close the slit of the ballot box and where the ballot box does not contain any mechanical device for closing the slit, he shall seal up the slit and also show any polling agent present, to affix his seal.

(2) The ballot box shall, thereafter, be sealed and secured.

(3) Where it becomes necessary to use a second ballot box by reason of the first box getting full, the first box shall be closed, sealed and secured as provided in sub-rules (1) and (2) before another ballot box is put into use.

92. Account of ballot papers.— (1) The Presiding Officer shall, at the close of the poll, prepare a ballot papers account in Form ‘Election-15’ and enclose it in a separate cover with the words “Ballot papers account” superscribed thereon.

(2) The Presiding Officer shall permit a polling agent, who so desires, to take a true copy of the entries made in the ballot papers account and shall attest it as a true copy.

93. Sealing of other packets.— (1) The Presiding Officer shall then make into separate packets,—

(i) the marked copy of the list of voters;
(ii) the unused ballot papers;
(iii) the cover containing the tendered ballot papers and the list of the tendered ballot papers;
(iv) the list of challenged votes; and
(v) any other papers directed by the Returning Officer to be kept in a sealed packet.

(2) Each such packet shall be sealed with the seal of the Presiding Officer and of those polling agents present, who may desire to affix their seals thereon.

94. Transmission of ballot boxes, packets, etc. to the Returning Officer.— (1) The Presiding Officer shall then deliver or cause to be delivered the following to the Returning Officer at such place or places as the Returning Officer may direct:—

(i) the ballot boxes;
(ii) the ballot papers account;
(iii) the sealed packets referred to in rule 93; and
(iv) all other papers used at the poll.

(2) The Returning Officer shall make adequate arrangements for the safe transport of all ballot boxes, packets and other papers and for their safe custody until the commencement of the counting of votes.

95. Fresh poll in case of destruction, etc., of ballot boxes.— (1) If, at any election,—

(i) any ballot box used at a polling station is unlawfully taken out of the custody of the Presiding Officer or the Returning Officer or is accidentally or intentionally
destroyed or lost, or is damaged or tampered with, to such an extent, that the result of
the poll at the polling station cannot be ascertained, or

(ii) any such error or irregularity in the procedure as is likely to vitiate the poll is
committed at a polling station, the Returning Officer (where the Assistant Election
Officer himself is not the Returning Officer) shall forthwith report the matter to the
Assistant Election Officer.

(2) The Assistant Election Officer, upon receipt of such report or of his own motion, in
the circumstances stated in sub-rule (1) of this rule, shall, after taking into consideration
all material circumstances, either,—

(i) declare the poll at the polling station to be void, appoint a day and fix the hours,
for taking a fresh poll at that polling station and notify the day, so appointed and the
hours, so fixed in such manner as deemed fit, or

(ii) if satisfied that, the result of a fresh poll at that polling station will not, in any
way, affect the result of the election or that the error or irregularity in procedure is not
material, issue such directions to the Returning Officer or take such action as he may
deeam proper for the election.

(3) The provisions of the Act and the rules or the bye-laws shall apply to every such
fresh poll as they apply to the original poll.

96. Counting of votes.— At every election where a poll is taken, votes shall be
counted by or under the supervision and direction of the Returning Officer and each
contesting candidate and his counting agents shall have a right to be present at the time of
counting.

97. Admission to the place fixed for counting.— (1) The Returning Officer shall
exclude from the place fixed for counting of votes all persons except,—

(i) such persons as he may appoint to assist him in the counting;

(ii) persons authorised by the Assistant Election Officer;

(iii) public servants on duty in connection with the election; and

(iv) candidates and their counting agents.

(2) No person, who has been employed by the society or has been otherwise working
for a candidate in the election, shall be appointed under clause (i) of sub-rule (1).

(3) The Returning Officer shall decide, which counting agent or agents shall watch the
counting at any particular counting table or group of counting tables.

(4) Any person who, during the counting of votes, misconducts himself or fails to obey
the lawful directions of the Returning Officer, may be removed from the place where the
votes are being counted by the Returning Officer or by any police on duty or by any
person authorised in this behalf by the Returning Officer.

98. Scrutiny and opening of ballot boxes.— (1) The Returning Officer may have the
ballot boxes used at more than one polling station opened and their contents counted
simultaneously.
(2) Before any ballot box is opened at a counting table, the counting agents present at that table shall be allowed to inspect the paper seal or such other seal as might have been affixed thereon and to satisfy themselves that it is intact.

(3) The Returning Officer shall satisfy himself that none of the ballot boxes has in fact been tampered with. He shall not count the ballot papers contained in tampered box and shall follow the procedure laid down in rule 95 in respect of that polling station.

99. Scrutiny and rejection of ballot papers.— (1) The ballot papers taken out of each ballot box shall be arranged in convenient bundles and scrutinised.

(2) The Returning Officer shall reject a ballot paper,—

(i) if it bears any mark or writing by which the voter can be identified; or

(ii) if no vote is recorded thereon; or

(iii) if votes are given on it in favour of more than one candidate where only one candidate is to be elected; or

(iv) if, where more than one candidate is to be elected and the voter has recorded on the ballot paper more votes than he is entitled to give; or

(v) if the mark indicating the vote, thereon is placed in such a manner as to make it doubtful as to for which candidate the vote has been given; or

(vi) if it is a spurious ballot paper; or

(vii) if it, is so damaged or mutilated that its identity as a genuine ballot paper cannot be established; or

(viii) if it bears a serial number or is of a design different from the serial number or, as the case may be, design of the ballot papers authorised for use at the polling station; or

(ix) it does not bear the mark which it should have borne under the provisions of sub-rule (3) of rule 84:

Provided that:

(1) Where a Returning Officer is satisfied that any such defect as is mentioned in clause (vii) or (viii) of this sub-rule has been caused by any mistake or failure on the part of the Presiding Officer or the Polling Officer, the ballot paper shall not be rejected merely on the ground of such defect;

(2) A ballot paper shall not be rejected merely on the ground that the mark indicating the vote is indistinct or made more than once, if the intention that the vote shall be for a particular candidate clearly appears from the way the paper is marked;

(3) Before rejecting any ballot paper under sub-rule (2) of this rule, the Returning Officer shall allow each counting agent present a reasonable opportunity to inspect the ballot paper;

(4) The Returning officer shall record the letter “R” on every ballot paper which he rejects and shall also record the grounds of rejection in abbreviated form, either in his own hand or by means of a rubber stamp.

(5) All ballot papers rejected under this rule shall be bundled together.
100. Procedure for counting of votes.— (1) Every ballot paper which is not rejected under rule 99 shall be counted as one valid vote, provided that, no cover containing tendered ballot papers shall be opened and no such paper shall be counted.

(2) After the counting of all ballot papers contained in all the ballot boxes used at a polling station has been completed, the Returning Officer shall make the entries in a result sheet in Form ‘Election-16’ and announce the particulars.

(3) The valid ballot papers shall thereafter be bound together and kept along with the bundle of rejected ballot papers in a separate packet which shall be sealed and on which the following particulars shall be recorded, namely:—

(i) the name of the constituency;

(ii) the particulars of the polling station where the ballot papers have been used; and

(iii) the date of counting.

101. Counting to be continuous.— The Returning Officer shall, as far as practicable, proceed continuously with the counting of votes and shall, during any intervals when the counting has to be suspended, keep the ballot papers, packets and other papers relating to the election sealed with his own seal and the seals of such candidates or counting agents as may desire to affix their seals and shall cause adequate precautions to be taken for their safe custody during such intervals.

102. Procedure for counting of votes where there are no separate constituencies or more than one seat to be filled in one Constituency.— In cases where there are no constituencies defined in the bye-laws or where more than one seat is authorised in the bye-laws for a Constituency, counting of votes for these seats shall be done in the following manner, namely:—

(a) The counting of votes shall be done by and under the supervision of the Returning Officer, with the assistance of such persons as he may appoint to assist in the counting of votes.

(b) After each ballot box is opened for counting, clearly valid voting papers shall be separated from invalid and doubtful voting papers. The invalid and doubtful voting papers shall be submitted to the Returning Officer for decision. The valid voting papers shall thereafter be taken up for counting and the votes recorded in favour of each candidate shall be counted with the aid of the person appointed to assist the counting of votes.

(c) The Returning Officer shall allow the candidates and their counting agents, who be present, reasonable opportunity to inspect all voting papers which, in the opinion of the Returning Officer, are liable to be rejected but shall not allow them to handle those or any other voting papers. The Returning Officer shall, on every voting paper which is rejected, endorse the letter “R”. If any candidate or his counting agent questions the correctness of the rejection of any voting paper, the Returning Officer shall also record briefly on such voting paper the ground for its rejection.

(d) After the counting of all voting papers contained in all the ballot boxes used has been completed, the Returning Officer shall cause to be sealed up in separate packets with a description endorsed on each such packet of the voting papers counted and the voting papers rejected.
(e) The Returning Officer shall, as far as practicable, proceed continuously with the counting of the votes and shall, during any intervals when the counting has to be suspended, keep the voting papers, packets and other documents relating to the election sealed with his own seal and the seal of such candidate or counting agents as may desire to affix their seals and shall cause adequate precautions to be taken for their safe custody.

(f) After the counting of ballot papers contained in all the ballot boxes used at the polling stations has been completed, the Returning Officer shall prepare a consolidated statement recording therein the total number of votes polled by each candidate.

103. Re-commencing of counting after fresh poll.— (1) If a fresh poll is held under rule 95, the Returning Officer shall, after completion of that poll, re-commence the counting of votes on the date and the time and place which have been fixed by him in that behalf and of which notice has been previously given to the candidates.

(2) The provisions of rules 99 and 100 shall apply, so far as may be, to such further counting.

104. Recount of votes.— (1) After the completion of counting, the Returning Officer shall record in the result sheet in Form ‘Election-16’ the total number of votes polled by each candidate and announce the same:

Provided that, when an equality of votes is found to exist between any candidates, either for the reserved or the unreserved seats, and the addition of one vote will entitle any of the candidate to be declared elected, the determination of the person or persons to whom such additional vote shall be deemed to have been given shall be made by lots to be drawn in the presence of the Returning Officer and the candidates who may desire to be present, and in such manner as the Returning Officer may determine.

(2) After such announcement has been made, a candidate or, in his absence, his polling agent may apply in writing to the Returning Officer for a recount of all or any of the ballot papers already counted stating the grounds on which he demands such recount.

(3) On such application being made, the Returning Officer shall decide the matter and may allow the application in whole or in part or may reject it totally, if it appears to be frivolous or unreasonable.

(4) Every decision of the Returning Officer under sub-rule (3) shall be in writing and contain the reasons therefor.

(5) If the Returning Officer decides under sub-rule (3) to allow an application, either in whole or in part, he shall,—

(i) count the ballot papers again in accordance with his decision;

(ii) amend the result sheet in Form ‘Election-16’ to the extent necessary after such recount; and

(iii) announce the amendment so made by him.

(6) After the total number of votes polled by each candidate has been announced under sub-rule (1) or sub-rule (5), as the case may be, the Returning Officer shall complete and sign the result sheet in Form ‘Election-16’:
Provided that, no steps under this sub-rule shall be taken on the completion of the counting until the candidates present at the completion thereof have been given a reasonable opportunity to exercise the rights conferred by sub-rule (2).

105. Declaration of result and publication of names of the elected directors.— (1) The Returning Officer shall then declare the candidate to whom the highest number of valid votes has been given as having been elected and certify the return of election in Form ‘Election-17’ and where the Assistant Election Officer himself is not the Returning Officer shall send signed copies thereof to the Assistant Election Officer.

(2) On receipt of the declaration, the Assistant Election Officer shall publish the names of all elected directors by causing a list of such names together with their permanent address and the names of constituencies from which they are elected to be affixed on the notice board of his office and shall send a copy thereof to the registered address of the society concerned for affixing it on the notice board and also for its record. The Assistant Election Officer shall send a list of the elected directors to the Chief Election Officer.

106. Return of forfeiture of candidate’s deposit.— (1) The deposit made under rule 67 shall either be returned to the person making it or to the representative heir or be forfeited to the Co-operative Societies Election Fund in accordance with the provisions of sub-rule (5) of rule 82.

(2) Except in cases hereinafter mentioned in this rule, deposit shall be returned as soon as practicable after the result of the election is declared.

(3) If the candidate is not shown in the list of contesting candidates, or he dies before the commencement of the poll, the deposit shall be returned as soon as practicable after the publication of the list or after his death, as the case may be.

(4) Subject to the provisions of sub-rule (3), the deposit shall be forfeited to the Co-operative Societies Election Fund, if, at an election, where a poll has been taken, the candidate is not elected and the number of valid votes polled by him does not exceed one tenth of the total number of valid votes polled by all the candidates or in the case of election of more than one director at the election, does not exceed one-tenth of the total number of valid votes so polled divided by the number of directors to be elected.

107. Custody of papers relating to elections.— The Returning Officer shall have the custody of packets referred to in rule 93 and all other papers relating to the elections for a period of 3 months from the date of declaration of result and such packets, shall be handed over to the Assistant Election Officer, thereafter.

108. Production and inspection of election papers.— While in the custody of the Assistant Election Officer, the packets of unused ballot papers, the packets of used ballot papers, whether valid, tendered or rejected, and the marked copies of the voters list shall not be opened and their contents shall not be inspected by or produced before any person or persons except under the order of the co-operative authority, the Co-operative Tribunal or the High Court of Bombay at Panaji.

109. Disposal of election papers.— The packets referred to in rule 108 shall be retained for a period of one year and shall thereafter be destroyed subject to any directions to the contrary given by the Co-operative Authority, the Co-operative Tribunal or the High Court of Bombay at Panaji.
110. Co-operative Societies Election Fund.— (1) There shall be an election fund called the “Co-operative Societies Election Fund” in which all the amounts received as deposits from the contesting candidates, the election expenses received from the societies and any other amounts received in connection with the election shall be credited by the Chief Election Officer, the Assistant Election Officer or any other officer authorised by the Chief Election Officer.

(2) The Chief Election Officer, the Assistant Election Officer or any other person authorised by the Chief Election Officer in that behalf shall be entitled to open and operate the bank account or accounts for the purpose of election expenses to be incurred from out of the amount credited in the Co-operative Societies Election Fund. Such account or accounts shall be operated by any two officers concerned.

(3) The accounts related to the Co-operative Societies Election Fund shall be audited by the auditors of the Co-operative Department within six months from the completion of the respective election and the audit report shall be submitted to the Registrar and the Chief Election Officer within fifteen days of the completion of audit.

(4) The Registrar shall appoint the auditors from among the auditors of the Co-operative Department, to audit the accounts of the Co-operative Societies Election Fund.

(5) Any surplus amount remaining after the completion of the election of the society shall be refunded by the Chief Election Officer to the concerned society within three months from the submission of the audit report to the Registrar.

(6) Interest accrued in the Co-operative Societies Election Fund shall remain as part of the fund and shall not be considered for the purpose of refund.

111. Election to the representative general body.— The provisions of rules 52 to 110 of this Chapter shall apply mutatis mutandis to the elections of the representative general body of the societies mentioned in section 69 of the Act.

CHAPTER VIII

Accounts, Audit and Inquiry

112. Form for rectification of defects.— Rectification of defects shall be in Form ‘M’.

113. Filing fees.— (1) The filing fees to be paid while submitting the documents specified in section 81 of the Act shall be as follows:—

Society whose—
(a) Paid up capital is upto Rs. 1.00 lakh ........ Rs. 100/-
(b) Paid up capital exceeds Rs. 1.00 lakh but does not exceed Rs. 5.00 lakhs ........ Rs. 200/-
(c) Paid up capital exceeds Rs. 5.00 lakhs but does not exceed Rs. 25.00 lakhs ........ Rs. 300/-
(d) Paid up capital exceeds Rs. 25.00 lakhs ........ Rs. 500/-
The Registrar may levy additional fees for the delay in submitting the documents specified in section 81 of the Act, as follows:

In case of—

(a) delay in filing upto 6 months ... 1 time
(b) delay of above 6 months but upto 12 months ... 2 times
(c) delay of above 12 months but upto 24 months ... 3 times
(d) delay of above 24 months but upto 36 months ... 4 times
(e) delay of above 36 months but upto 60 months ... 5 times
(f) delay beyond 60 months and above ... 10 times.

Explanation:— The provisions of this rule shall not apply to the annual general meeting or special general meeting held to adopt the accounts for the year prior to the coming into force of the Act.

114. Levy of audit fees, costs and expenses.— (1) (a) The Registrar may levy audit fees payable annually by the societies notified under sub-section (2) of section 74 of the Act on or before the date specified by him and at such rates as may be fixed by him with the approval of the Government.

(b) Such rates may be revised from time to time.

(2) The societies under liquidation and societies whose audit is done by the Registrar under sub-section (6) of section 74 of the Act shall pay the audit fees at the same rate as fixed for the societies under sub-rule (1).

(3) The cost and expenses of special audit payable by the creditor under sub-section (2) of section 76 of the Act and the expenses of inquiry payable under sub-section (3) of section 77 of the Act as may be fixed by the Registrar shall be paid to the Registrar.

(4) All such fees and expenses if not paid by the specified date shall be recovered as arrears of land revenue.

CHAPTER IX

Disputes and Co-operative Authorities

115. Reference of dispute.— A reference of a dispute under section 83 of the Act shall be made in writing to the Co-operative Authority in Form ‘N’.

116. Qualifications of Co-operative Authorities.— (1) No person shall be eligible for appointment as a Co-operative Authority unless,—

(i) he is holding or has held a judicial office not lower in rank than that of a Civil Judge (Junior Division); or

(ii) he has practiced as an Advocate for not less than five years; or

(iii) he holds a post of Assistant Registrar of Co-operative Societies and has worked in the Co-operative Department for not less than 5 years as on the date of his appointment to the post of Co-operative Authority, whether possessing a degree in Law or not.

(2) The number of Co-operative Authorities appointed under clause (iii) of sub-rule (1), shall at no time exceed two third of the total number of co-operative authorities.
117. **Age limit of Co-operative Authorities.**— No person shall hold or continue to hold office of a Co-operative Authority after he attains the age of 58 years.

118. **Conditions of service of Co-operative Authorities.**— If a Co-operative Authority is in Government service at the time of his appointment, his pay, allowance and other conditions of service shall continue to be governed by the service conditions and rules applicable to him before such appointment and if he is a direct recruit, his pay, allowances and other conditions of service shall be governed by the rules made by the State Government, from time to time.

119. **Procedure for hearing and decision of disputes.**— (1) The Co-operative Authority shall record the evidence of parties to a dispute and the witnesses who attend. Upon the evidence so recorded and upon consideration of any documentary evidence produced by the parties, a decision shall be given by him in writing. Such decision shall be pronounced in open Court by the Co-operative Authority, either at once or as soon as may be practicable on some future day, of which due notice shall be given to the parties.

(2) Where neither party appears when the dispute is called on for hearing, the Co-operative Authority may make an order that it be dismissed for default.

(3) Where the opponent appears and the disputant does not appear when the dispute is called on for hearing, the Co-operative Authority may make an order that the dispute be dismissed, unless the opponent admits the claim or a part thereof, in which case the Co-operative Authority, as the case may be, may make an order against the opponent upon such admission, and where, part only of the claim is admitted, may dismiss the dispute so far as it relates to the remainder.

(4) Where the disputant appears and the opponent does not appear, when the dispute is called for hearing, then, if the Co-operative Authority is satisfied from the records and proceedings that the summons was duly served, the Co-operative Authority may proceed ex-parte. Where the summons is served by the Officer of the Co-operative Authority, he shall make his report of service on oath.

(5) The Co-operative Authority may not ordinarily grant more than two adjournments to each party to the dispute at his request. The Co-operative Authority may, however, at his discretion, grant such further adjournments on payment of such cost to the other side as the Co-operative Authority may direct.

(6) Any party to a dispute may apply for and obtain a certified copy of any order, judgment or award made by the Co-operative Authority on payment of copying fees at the rate of Rs. 5/- for every page of full size or any part thereof and Rs. 10/- for every page of double the full size or part thereof, of order, judgment or award;

120. **Summonses, notices and fixing of dates, place, etc., in connection with the disputes.**— (1) The Co-operative Authority may issue summonses or notices at least fifteen days before the date fixed for hearing of the dispute, requiring,—

(i) the attendance of the parties to the dispute and of witnesses, if any, and

(ii) the production of all books and documents relating to the matter in dispute.

(2) Summonses or notices issued by the Co-operative Authority may be served through any employee of the co-operative authority or by registered post with acknowledgement due.
(3) The employee of the Co-operative Authority serving a summons or notice shall, in all cases in which summons or notice has been served, endorse or annex or cause to be endorsed on or annexed to the original summons or notice, a return stating the time when, and the manner in which, the summons or, as the case may be, notice was served, and the name and address of the person, if any, identifying the person served and witnessing the delivery or tender of the summons or the notice.

(4) The Co-operative Authority issuing the summons or notice may examine the serving employee on oath and may make such further inquiry in the matter as he thinks fit and shall, either declare that the summons or, as the case may be, notice has been duly served or order it to be served in such manner as he thinks fit.

121. Investigation of claims and objections against any attachment.— Where any claim or objection has been preferred against the attachment of any property under section 88 of the Act on the ground that such property is not liable to such attachment, the Co-operative Authority shall investigate into the claim or objection and dispose it of, on merits:

Provided that, no such investigation shall be made when the Co-operative Authority is of the opinion that the claim or objection is frivolous.

122. Procedure for the custody of property attached under section 88.— (1) Where the property to be attached under section 88 of the Act is movable property, other than agricultural produce in the possession of the debtor, the attachment shall be made by the actual seizure and the attaching Officer shall keep the property in his own custody or in the custody of one of his subordinates, or of a Receiver, if one is appointed under sub-rule (2) and shall be responsible for the due custody thereof:

Provided that, when the property seized is subject to speedy and natural decay, or when the expenses of keeping it in custody is likely to exceed its value, the attaching Officer may sell it at once.

(2) Where it appears to the Officer ordering conditional attachment under section 88 of the Act to be just and convenient, he may appoint a Receiver for the custody of the movable property attached under that section and his duties and liabilities shall be identical with those of a Receiver appointed under Order XL in the First Schedule to the Code of Civil Procedure, 1908 (V of 1908).

(3) (i) Where the property to be attached is immovable, the attachment shall be made by an order prohibiting the debtor from transferring or charging the property in any way, and all persons from taking any benefit from such transfer or charge.

(ii) A copy of the order shall be fixed on a conspicuous part of the property and in the office of the Village Panchayat and where the property is land paying revenue to the State Government, also in the office of the Mamlatdar and Talathi within whose jurisdiction the property is situated.

123. Procedure for attachment and sale of property for realisation of any security given by person in course of execution proceedings.— The procedure laid down in rules 120 and 122 shall, mutatis mutandis, apply for attachment and sale of property for the realisation of any security given by a person in the course of execution proceedings.
124. Procedure for execution of awards and orders of Co-operative Authority, Registrar and Liquidator.— (1) Every award passed by the Co-operative Authority under section 89 of the Act or order under section 88 of the Act or under any other provisions of the Act shall be forwarded by the Co-operative Authority to the society or the party concerned with instructions that the society or, as the case may be, the party concerned should initiate execution proceedings forthwith according to the provisions of section 91 of the Act.

(2) If the award or order referred to in sub-rule (1) is not carried out, it shall be forwarded by the society or as the case may be, by the party concerned, to the Co-operative Authority with an application for execution in Form ‘O’.

(3) On receipt of such application for execution, the Co-operative Authority shall execute the award or order, as far as may be, in the same manner as a decree of a Civil Court.

(4) Every order passed by the Registrar or the Liquidator, which is not complied with and referred by the Registrar or the Liquidator to the Co-operative Authority, shall be executed by the Co-operative Authority in the manner laid down in sub-rule (3).

(5) Every order passed in appeal under section 114 or in review under section 115 of the Act shall also be executed in the manner laid down in sub-rule (3).

125. Transfer of property which cannot be sold.— (1) When, in execution of an award or order sought to be executed under section 91 of the Act, any property cannot be sold for want of buyers, if such property is in the possession of the defaulter or some person on his behalf, or of some person claiming it under a title created by the defaulter subsequent to the commencement of execution proceedings under sub-rules (3), (4) and (5) of rule 124, the officer conducting the execution shall, as soon as practicable, report the fact to the co-operative authority and the society applying for the execution of the said award or order.

(2) On receipt of a report under sub-rule (1), the society may, within six months from the date of receipt of the report or within such further period as may, for sufficient reasons, be allowed in any particular case by the Co-operative Authority, submit an application in writing to the Co-operative Authority, stating whether or not it agrees to take over such property.

(3) On receipt of an application under sub-rule (2), notices shall be issued to the defaulter and to all persons known to be interested in the property, including those whose names appear in the Record of Rights as persons holding any interest in the property, about the intended transfer.

(4) On receipt of such a notice, the defaulter, or any person owning such property, or holding an interest therein by virtue of a title acquired before the date of commencement of execution proceedings under sub-rules (3), (4) and (5) of rule 124 may, within one month from the date of receipt of such notice, deposit with the Co-operative Authority, for payment to the society a sum equal to the amount due under the order sought to be executed together with interest thereon and such additional sum for payment of costs and other incidental expenses as may be determined in this behalf by the Co-operative Authority.
(5) On failure of the defaulter, or any person interested, or any person holding any interest in the property, to deposit the amount under sub-rule (4), the co-operative authority shall direct the property to be transferred to the society or the Liquidator, as the case may be, and issue a certificate of transfer in Form “P”.

(6) The certificate granted under sub-rule (5) shall state whether the property is transferred to the society in full or in partial satisfaction of the amount due to it from the defaulter.

(7) If the property is transferred to the society in partial satisfaction of the amount due to it from the defaulter, the Co-operative Authority may recover the balance due to the society in the manner laid down in section 91 of the Act.

(8) The transfer of the property under sub-rule (5) shall be effected as follows:

(i) In the case of moveable property—

(a) where the property is in the possession of the defaulter himself or has been taken possession of on behalf of the Co-operative Authority, it shall be delivered to the society;

(b) where the property is in the possession of some person on behalf of a defaulter, the delivery thereof shall be made by giving notice to the person in possession directing him to give actual peaceful possession to the society and prohibiting him from delivering possession of the property to any other person;

(c) the property shall be delivered to a person authorised by the society to take possession on behalf of the society.

(ii) In the case of immovable property—

(a) where the property is growing or standing crop, it may be delivered to the society before it is cut and gathered and the society shall be entitled to enter on the land, and to do all that is necessary for the purpose of tending and cutting and gathering it;

(b) where the property is in the possession of the defaulter or of some person on his behalf or some one claiming under a title created by the defaulter subsequent to the commencement of execution proceedings under sub-rules (3), (4) and (5) of rule 124, the Co-operative Authority shall order delivery to be made by putting the society or any person whom the society may appoint to receive delivery on its behalf in actual possession of the property and if need be, by removing any person who illegally refuses to vacate the same;

(c) where the property is in the possession of a tenant or other person entitled to hold the same by a title acquired before the commencement of execution proceedings under sub-rules (3), (4) and (5) of rule 124, the Co-operative Authority shall order delivery to be made by affixing a copy of the certificate of transfer of the property to the society in some conspicuous place on the property and proclaiming to such person by any customary mode at some convenient place, that the interest of the defaulter has been transferred to the society.

(9) The society shall be required to pay expenses incidental to sale including the cost of maintenance of live-stock, if any, according to such scale as may be fixed by the Co-operative Authority from time to time.
(10) Where land is transferred to the society under sub-clause (a) of clause (ii) of sub-rule (8) before a growing or standing crop is cut and gathered, the society shall be liable to pay the current year’s land revenue on the land.

(11) The society shall forthwith report any transfer of property under sub-clauses (b) or (c) of clause (ii) of sub-rule (8) to the revenue authority for information and entry in the Record of Rights.

(12) The society to which property is transferred under sub-rule (5) shall maintain for each such defaulter a separate account showing all the expenses incurred including payment to outside encumbrances, land revenue and other dues on the property and all the income derived from it.

(13) The society to which property is transferred under sub-rule (5) shall use its best endeavour to sell the property as soon as practicable to the best advantage of the society as well as that of the defaulter, the first option being always given to the defaulter who originally owned the property. The sale shall be subject to confirmation by the Co-operative Authority. The proceeds of the sale shall be applied to defraying the expenses of the sale and other expenses incurred by the society and referred to in sub-rules (9) and (12) and to the payment of the arrears due by the defaulter under the order in execution and surplus (if any), shall then be paid to the defaulter.

(14) Until the property is sold, the society to which the property is transferred under sub-rule (5) shall use its best endeavours to lease it or to make any other use that can be made of it so as to derive the largest possible income from the property.

(15) When the society to which property is transferred under sub-rule (5) has realised all its dues, under the order in execution of which the property was transferred, from the proceeds of management of the property, the property, if unsold, shall be restored to the defaulter.

Explanation:— In this rule, the word “society” includes the society under liquidation.

126. Payment of fees for decisions of disputes and execution of awards or orders.— (1) The fees payable to the Co-operative Authority for decision of disputes referred under section 83 of the Act, for recovery of losses under section 82 of the Act and execution of awards or orders under section 91 of the Act, shall be specified by the Registrar, by general or special order and such fees shall be payable to the Co-operative Authority as provided in sub-rule (2). In specifying the scale of fees, the Registrar shall provide different scale for “simple money claims”, “complicated money claims” and “other type of dispute”.

Explanation:— For the purpose of this sub-rule, “simple money claim” means the claim of a society the object clauses of which provide for sanction of credit to its members, based on loan bonds, promissory notes, admissions or an acknowledgement, and “complicated money claims” means all money claims other than simple money claims. The question regarding the classification of a dispute for the purpose of this sub-rule shall be decided by the Registrar or the Co-operative Authority deciding the dispute and the decision of the Registrar or the Co-operative Authority, as the case may be, shall be final.

(2) (i) The fees to be paid for disputes under section 83 of the Act shall be paid by the disputant to the Co-operative Authority on filing of the reference.
(ii) The fees in respect of recovery of losses under section 82 of the Act and execution of awards or orders under section 91 of the Act shall be paid by the concerned person or society as per the order of the Co-operative Authority.

(iii) The fees payable under clause (ii) above, if not paid as per the order of the Co-operative Authority, shall be recovered as arrears of land revenue.

CHAPTER X

Liquidation

127. Mode of communication of an interim order under section 92.— An interim order under sub-section (1) of section 92 of the Act shall be communicated by the Registrar by registered post (with acknowledgement due) to the society.

128. Cost of hearing appeal.— No appeal from a member under section 94 of the Act shall be entertained unless it is accompanied by a sum of Rs. 500/- or such higher amount not exceeding Rs. 1000/- as may be directed by the appellate authority as security for the cost of hearing the appeal.

129. Appointment of Liquidator and the procedure to be followed and powers to be exercised by him.— The following procedure shall be adopted for the appointment of the Liquidator and for the exercise of his powers, namely:-

(1) The appointment of the Liquidator shall be notified by the Registrar in the Official Gazette.

(2) As soon as may be after the interim order is issued under section 92 of the Act, the Liquidator shall take over the custody and control of all the property, effects and actionable claims and books, records and other documents pertaining to the business of the society and continue to hold custody and control thereof until the interim order is vacated.

(3) Where the interim order is vacated, the Liquidator shall take action in accordance with the provisions of sub-section (6) of section 93 of the Act.

(4) Where the Liquidator has received the Registrar’s final order confirming the interim order, the Liquidator shall publish, by such means as he may think proper, a notice requiring all claims against the society to be notified to him within two months of the publication of the notice and shall thereafter proceed to take such further action as he is empowered to take under the Act. All liabilities recorded in the account books of the society shall be deemed ipso facto to have been duly notified to the Liquidator under this rule.

(5) The Liquidator shall, after settling the assets and liabilities of the society as they stood on the date on which the order for winding up is made, proceed to determine the contribution to be made or remaining to be made to the assets of the society by persons and estates referred to in clause (j) of sub-section (1) of section 95 of the Act and by order, call upon each of them to pay the amount specified in the order as contribution and as costs of the liquidation determined under clause (m) of sub-section (1) of section 95 of the Act. Every such order shall be submitted for approval to the Registrar, who may modify it or refer it back to the Liquidator for further inquiry or other action or may forward it for execution under section 91 of the Act.
(6) If the sum assessed against any member is not recovered, the Liquidator may issue subsidiary order or orders against any other member or members to the extent of the liability of each for the debts of the society until the whole amount due from the members is recovered. The provisions of sub-rule (5) shall, mutatis mutandis, apply to such orders.

(7) The Liquidator shall submit a quarterly progress report and such other returns and statements to the Registrar in such forms as the Registrar may require, showing the progress made in the liquidation of the society.

(8) The Liquidator may empower any person, by general or special order in writing, to make collections and to grant valid receipts, on his behalf.

(9) Unless otherwise permitted by the Registrar all funds in charge of the Liquidator shall be deposited in the apex co-operative bank and shall stand in the name of the Liquidator.

(10) The Registrar shall fix the amount of remuneration, if any, to be paid to the Liquidator and the remuneration shall be included in the cost of liquidation which shall be payable out of the assets of the society in priority to other claims.

(11) The Liquidator shall have power to call meeting of members of the society in liquidation.

(12) The Liquidator may submit an application to the Registrar, for the reconstruction of the society under section 16 of the Act if he is of the opinion that such reconstruction has a reasonable chance of success.

(13) The Liquidator may, at any time, be removed by the Registrar and he shall, on such removal, be bound to hand over all the property and documents relating to the society in liquidation to such person or persons as the Registrar may direct.

(14) The Liquidator shall not exercise the powers under clauses (c), (f), (g), (h), (i), (j) and (k) of sub-section (1) of section 95 of the Act without the prior approval of the Registrar.

(15) The Liquidator shall keep such books and accounts as may, from time to time, be required by the Registrar.

(16) At the conclusion of the liquidation proceedings, a general meeting of the members of the society shall be called. At such meeting, the Liquidator shall summarise his proceedings, point out causes of the failure of the society, and report what sum, if any, remains in his possession after meeting all the liabilities of the society as determined under the rules and suggest how the surplus, if any, should be utilised.

130. Disposal of surplus assets.— Where the Registrar has to divide the surplus assets amongst members of the society which has been wound up, he shall divide them in proportion to the share capital held by each of such members or in any other suitable manner sanctioned by the Government in special cases.

131. Interest on amount due from a society under liquidation.— The creditor of a society, which is being wound up, may apply to the Liquidator, for payment of interest on any debt due from the society up to the date of the Registrar’s order for winding up. The rate at which interest shall be paid shall be, in the case of a Co-operative bank permitted
by the Registrar to finance societies, the contract rate and in any other case, the rate which may be fixed by the Registrar which shall not exceed the contract rate:

Provided that, if any surplus assets remain after all the liabilities, including liabilities on shares, have been paid off, further interest on such debts at a rate to be fixed by the Registrar but not exceeding the contract rate may be allowed to the creditors from the date mentioned above up to the date of the repayment of the principal.

132. Disposal of records of society whose registration is cancelled.— (1) When an order directing a society to be wound up is issued under section 92 of the Act and no Liquidator is appointed, the Officers of the society which is wound up, shall, within fifteen days of the publication of the order in the Official Gazette, send by registered post, the records and books of the society to the Registrar or to the Assistant Registrar or hand over the same to the auditor.

(2) As soon as may be after the affairs of a society for which a Liquidator has been appointed have been wound up and an order cancelling the registration is made under section 19 of the Act, the Liquidator shall forward all the books and records of the wound up society and all his own papers and proceedings, by hand delivery or registered post to the Registrar or the Assistant Registrar concerned together with an account of his expenses, showing how the balance has been disposed of and attaching the receipt of the person to whom it was handed over.

(3) All the books and records of a society, whose registration has been cancelled, and the proceedings of liquidation, shall be destroyed by the Registrar or the Assistant Registrar, as the case may be, after the expiry of two years from the date of the order cancelling the registration of the society.

CHAPTER XI

Co-operative Housing Societies

133. Fees for non-occupancy of plot or dwelling unit.— A member of a co-operative housing society who has been given consent under section 107 of the Act for parting possession of his plot of land or dwelling unit shall pay every month to the society a non-occupancy fee not exceeding 5% of the fees or compensation as may be laid down in the bye-laws of the society:

Provided that no such fees shall be paid if possession of such plot or dwelling unit is parted with by a member, to a member of his family as defined in ‘Explanation’ under section 6 of the Act.

134. Fees and premium for transfer of shares or interest of the member.— (1) A member whose application for transfer of shares and occupancy right in the property of the society is accepted by the society shall pay transfer fees not exceeding Rs. 1,000/- as may be provided in the bye-laws of the society and an amount of premium not exceeding 1 % of the value of the plot or dwelling unit as shown in the transfer document:

Provided that no such premium shall be paid in the matter of a transfer to a member of a family as defined in ‘Explanation’ to section 6 of the Act.
(2) In case of transfer of share and interest or occupancy right from individual member to joint member, such transfer fee and premium shall also be payable.

(3) The amount of transfer fees shall be credited by the Society to its reserve fund and the amount of premium shall be credited to a fund called “common amenities fund” to be used for common amenities in the society.

135. Contribution for repairs and maintenance expenses.— A member shall pay contribution to the society at the rate per square metre of the built up area/super built area of each unit as may be provided on an equitable basis in the bye-laws of the society.

136. Certificate of allotment of plot/dwelling unit/commercial unit.— The certificate of allotment of plot/dwelling unit and commercial unit to be issued by the society under section 104 of the Act shall be in Form ‘Q’.

CHAPTER XII
Appeals, Review and Revision

137. Seat of the Co-operative Tribunal.— (1) The seat of the Goa Co-operative Tribunal shall be at Panaji, but the co-operative tribunal may sit at any other place convenient for the transaction of the business, which the President, with the approval of the State Government, may, by general or special order, notify in the Official Gazette.

(2) The Tribunal shall sit in such manner as may be specified by the regulations framed under section 114 of the Act.

138. Co-operative Tribunal Regulations.— The co-operative tribunal shall frame regulations consistent with the provisions of the Act and the rules made thereunder, for regulating its procedure and the disposal of its business. The regulations shall be published in the Official Gazette.

CHAPTER XIII
Miscellaneous

139. Fees and charges to be credited to Government.— All fees paid under sub-section (3) of section 98 of the Act and charges levied for audit and all other fees and charges payable under the provisions of this Act and the rules framed thereunder shall be credited to the Government.

140. Repeal and saving.— (1) The Co-operative Societies Rules, 1962, for the State of Goa are hereby repealed.

(2) Notwithstanding such repeal, anything done or any action taken under the Rules so repealed shall, unless such thing or action is inconsistent with the provisions of these Rules, be deemed to have been done or taken under the corresponding provisions of these Rules.
FORM “A”
[See rule 4(1)]

Application for Registration of Society

Place:
Dated:

The Registrar/Assistant Registrar,
Co-operative Societies,
..................................................
..................................................
..................................................

Sir,
We submit herewith a proposal for registration of the ...................................
.................................................. Society together with necessary enclosures as indicated below:

*(1) Name of the proposed society:—
(2) Address of the proposed society:—
   (a) Head-Quarters:—
   (b) Name of Village/Town:—
   (c) Name of Village Panchayat/Municipality:—
   (d) Taluka:—
   (e) District:—
(3) Area of operation:—
   (a) Names of Villages/Municipal wards/Towns/Taluka/District:—
   **(b) Details of other co-operative societies, if any, of the same class or doing similar type of business, functioning in the area of operation of the proposed society.
If so, specify the need for the proposed society.
(4) Main objects of the society:—
(5) Number of members likely to be benefitted by the proposed society:—
(6) The amount of preliminary expenditure incurred by the promoters till the date of application, and estimate of expenditure likely to be incurred thereafter with a view of getting the society registered:—
(7) Language in which the books and accounts of the society will be maintained:—
(8) Name, Phone number and Postal Address of the Chief Promoter:—

(9) Name, Phone number and Postal Address of the person to whom correspondence regarding registration or otherwise should be addressed:—

<table>
<thead>
<tr>
<th>Sr. No.</th>
<th>Full name of promoters</th>
<th>Whether individual or Corporate body</th>
<th>Age</th>
<th>Nationality</th>
<th>Profession</th>
<th>Place of residence/office (in case of corporate body)</th>
<th>Village &amp; Taluka</th>
<th>Amount subscribed to share capital</th>
<th>Whether any other signatory of the application is a member of his family</th>
<th>In the case of representative of society, whether he is member of the committee of the society</th>
<th>Signature</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Chief Promoter</td>
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</tbody>
</table>

We declare that the information given above including that in the enclosures are correct to the best of our knowledge.

ENCLOSURES:—

1. A xerox copy of this Application in Form “A”.
2. Four copies of the proposed bye-laws signed by the promoters as required under section 7 of the Act.
3. A scheme showing the details as to how the working of the society will be economically sound for the initial period of three years.
4. A letter of concurrence from the competent authority/authorities for carrying out the business activity as per the scheme.
5. A certificate from the Bank stating the credit balance in favour of at least two promoter members of the proposed society towards initial share capital.
6. A copy of the Resolution of the promoters appointing and authorising the Chief Promoter for the purpose of registration.

N.B.:-(1) In the case of a representative of society, a copy of the resolution of the committee of the society authorising him to sign on its behalf, this application and bye-laws should be enclosed with this application.
(2) In the case of a corporate body, representative status of the signatory on behalf of the corporate body should be indicated.
(3) The expression “Member of family” means wife, husband, father, mother, unmarried son and unmarried daughter.
(4) A receipted chalan or record evidencing payment of fees specified by the Registrar for registration.
* The name of the society shall not have any reference to any caste or religious
denomination.
** Not applicable to Co-operative Housing Society.
*** In case such, N.O.C. is required under any other Act for undertaking such business.

---

**FORM “B”**

[See rule 5(1)]

Register of applications for registration received in the Office of the Registrar/ /Assistant Registrar

<table>
<thead>
<tr>
<th>Serial No.</th>
<th>Name of the proposed society</th>
<th>Head Quarters/Town, Village Panchayat/ /Municipality, Taluka &amp; District</th>
<th>Full name, Postal address and Phone number of Chief Promoter</th>
<th>Date of Receipt of application</th>
<th>Date of acknowledgement</th>
<th>How received: By post/ /hand delivery</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>2</td>
<td>3</td>
<td>4</td>
<td>5</td>
<td>6</td>
<td>7</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>No. and date on which additional information received</th>
<th>Date on which information received</th>
<th>No. and date of registration</th>
<th>No. and date of order under which registration refused</th>
<th>Date of refusal or of deemed refusal u/s 8(2)</th>
<th>Initials of registering authority</th>
<th>Remarks</th>
</tr>
</thead>
<tbody>
<tr>
<td>8</td>
<td>9</td>
<td>10</td>
<td>11</td>
<td>12</td>
<td>13</td>
<td>14</td>
</tr>
</tbody>
</table>
FORM “C”

[See rule 9(1)]

Register to be maintained by the registering authority

Register of Co-operative Societies registered under the Act.

Name of the Office:

<table>
<thead>
<tr>
<th>Registered Serial No.</th>
<th>Full name &amp; address of the society</th>
<th>Taluka</th>
<th>Date of Registration</th>
<th>File No.</th>
<th>Class of society as per section 10 &amp; rule 8</th>
<th>Sub-class</th>
<th>Date of sending notification for publication in Government Gazette</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
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</tr>
</tbody>
</table>

Page No. & date of Official Gazette notifying registration

<table>
<thead>
<tr>
<th>Page No. &amp; date of Official Gazette notifying registration</th>
<th>Initials of registering authority</th>
<th>Remarks</th>
<th>Date of winding up</th>
<th>Page No. &amp; date of Official Gazette notifying winding up</th>
<th>No. &amp; date of cancellation of order</th>
<th>Initials of registering authority</th>
<th>Remarks</th>
</tr>
</thead>
<tbody>
<tr>
<td>9</td>
<td></td>
<td>10</td>
<td>11</td>
<td>12</td>
<td>13</td>
<td>14</td>
<td>15</td>
</tr>
</tbody>
</table>

FORM “D”

[See rule 10(4)]

Resolution for amendment to Bye-laws

A copy of the Resolution passed in the AGM/SGM held on .................. No. of members present:— Resolution No.:— Resolved that amendment to bye-law/s No./s:— Insertion of new bye-law/s No./s ................. of the bye-laws has/have been passed as mentioned in column Nos. (5) and (6) as follows:—

<table>
<thead>
<tr>
<th>Sr. No.</th>
<th>No. of existing bye-laws</th>
<th>The exact wording of existing bye-law</th>
<th>Bye-law as it would read after amendment</th>
<th>In case of insertion of new bye-law</th>
<th>Reason why amendment/insertion of new bye-law is considered necessary</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>2</td>
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</tr>
</tbody>
</table>

Proposed by: Seconded by: Resolution passed unanimously.
FORM “E”
[See rule 11(1)]

Notice to call upon to make amendment to Bye-laws

By Registered Post A.D.

No. :  
Office :  
Date :  

To,
The Chairman,  
............. Co-op. Society Ltd.,  
......................................................  

Sir,

It appears to me that an amendment/amendments of the bye-laws of your society as indicated in the attached statement is/are necessary and that it/those is/are desirable in the interest of your society.

As I am to request you to consider this/these amendment/s in the interest of your society and to call upon you by this notice under rule 11(1) of the Goa Co-operative Societies Rules, 2003, to take necessary steps to make the amendments to the bye-laws of your society within 45 days from the date of receipt of this notice, failing which action will be taken as provided under section 12(2) of the Goa Co-operative Societies Act, 2001 (Act 36 of 2001).

Yours faithfully,

...............................................
Registering Authority

Seal (Office)

<table>
<thead>
<tr>
<th>Sr. No.</th>
<th>No. of existing bye-laws</th>
<th>The exact wording of existing bye-law</th>
<th>Bye-law as it would read after amendment</th>
<th>In case of insertion of new bye-law</th>
<th>Reason why amendment/insertion of new bye-law is considered necessary</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
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</tbody>
</table>


FORM “F”
[See rule 14(3)]

No. :
Office :
Date :

(Notice to members, creditors and other persons whose interests will be affected by the amalgamation/transfer of assets and liabilities/conversion/division)

Notice

Notice is hereby given as required by clause (i) of sub-section (3) of section 15 of the Goa Co-operative Societies Act, 2001 (Act 36 of 2001), by ................. Society Ltd., registered under No. ................. dated ......................... and having its registered office at ......................... to all members/creditors, persons interested that the society, after obtaining the approval of the Registrar and a preliminary resolution to that effect having been passed by a General/special general meeting of the society held on ........................., has decided to amalgamate itself with ......................... Society Ltd./convert itself into ......................... Society Ltd./divide itself into

(1) ......................... Society Ltd.,
(2) ......................... Society Ltd.,

transfer its assets and liabilities to ................................................................. society Ltd. The details regarding the transfer of liabilities of the Society to be amalgamated/transferred/converted or divided and given in the Schedule given below:

SCHEDULE

(1) Applicable to societies amalgamating/transferring assets and liabilities or converting—

(1) Name of the society or societies.
(2) Statement showing the assets and liabilities of the society (to be enclosed).
(3) Names of members and creditors (list to be enclosed).

N.B.: Information should be given separately in respect of each society which is affected by the amalgamation, transfer of assets and liabilities or conversion.

(2) Applicable to societies to be divided—

(1) Name of the society:
(2) Present area of operation:
(3) Statement showing assets and liabilities (to be enclosed).
(4) Name of members (list to be enclosed).
(5) Names of creditors (list to be enclosed).

(3) Application to societies which will stand divided—

(1) Particulars of (1) ......................... Society Ltd.
   (i) Assets and liabilities which will remain with the society after division (statement to be enclosed):
(ii) Proposed area of operation:
(iii) Names of members who will remain with the society
(list to be enclosed):
(iv) Names of creditors who will remain with the society
(list to be enclosed).

Particulars of (2) ...................................... Society Ltd.
(i) Assets and liabilities which will remain with the society
(statement to be enclosed).
(ii) Proposed area of operation:
(iii) Names of members who will remain with the society
(list to be enclosed).
(iv) Names of creditors who will remain with the society
(list to be enclosed).

Any person whose interest is affected by the proposed amalgamation, transfer of assets
and liabilities, division or conversion, may send his objections, if any, and give intimation
of his option to become a member of any of the new societies/to continue his membership
in the amalgamated or converted society/to demand payment of share or interest or dues,
to the office of the society within one month from the date of this notice.

(4) If no option is exercised and if no objection is received within one month, it will be
assumed that the interested persons have assented to the decision.

By order of the Board

(Seal of the Society) ................................
Chief Executive

———

FORM “G”
[See rule 15(1)]

Application for re-construction of a society

To,
The Registrar of Co-operative Societies,
...........................................................................................................

Sir,
In the General/Special General meeting of .................. Society Ltd., at .................
Taluka ............... District ....................... called for the purpose of re-construction of the
society, the society has approved a compromise/arrangement with its creditors and/or
members on the following lines:—

(1) By reducing the claims of creditors.
(2) By reducing the value of the share capital.
(3) By re-valuation of assets.
A detailed Scheme worked out on the above lines is enclosed with a copy of the resolution passed by the General/special general meeting of the society referred to above.

We would request that the Scheme of re-construction of the society may please be approved and orders issued to that effect.

Chairman/Member/Creditor/Liquidator

FORM “H”

[See rule 29(1)]

Register of Members

[Section 37(1) of the Goa Co-operative Societies Act, 2001]

(1) Serial Number:
(2) Date of payment of entrance fee and share capital:
(3) Date of admission:
(4) Full name:
(5) Address:
(6) Occupation:
(7) Age on the date of admission ............ years.
(8) Full name and address of the person nominated by the member under section 30(1):
(9) Date of nomination:
(10) Date of cessation of membership:
(11) Reasons for cessation:
(12) Remarks:

Particulars of shares held:

<table>
<thead>
<tr>
<th>Date</th>
<th>Cash Book Folio</th>
<th>Application</th>
<th>Allotment</th>
<th>Amount received on 1st call</th>
<th>Amount received on 2nd call</th>
<th>Total amount received</th>
<th>No. of shares held</th>
<th>Sr. No. of shares certificate</th>
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</thead>
<tbody>
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</tbody>
</table>

Particulars of shares transferred or surrendered

<table>
<thead>
<tr>
<th>Date</th>
<th>Cash book Folio or Shares transfer register No.</th>
<th>No. of shares transferred or refunded</th>
<th>No. of shares held</th>
<th>Sr. No. of shares certificate</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>10</td>
<td>11</td>
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<td>14</td>
<td>15</td>
</tr>
</tbody>
</table>
FORM “I”  
[See rule 29(2)]

List of members of ...................................................... Society Ltd., .........................

<table>
<thead>
<tr>
<th>Sr. No.</th>
<th>Full name of the member</th>
<th>Full postal address</th>
<th>Class of members</th>
<th>Whether Membership is Individual/Firm/Company/Body Corporate/Public Trust/Joint Member/Coop. Society</th>
<th>Remarks</th>
</tr>
</thead>
<tbody>
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</tbody>
</table>


FORM “J”  
[See rule 37(1)]

Agreement for deduction from salary or wages

This Agreement is made at .......... on this ............. day of ............ of the year ............ between Shri .................................. s/o. ....................., aged ............. years, r/o ............ (hereinafter called the “debtor” which expression shall unless it be repugnant to the context or meaning thereof be deemed to mean and include his heirs, legal representatives and permitted assigns) of the one part and ..........................., a society, registered under ..............., having its registered office at ................. and represented in this Act by Shri ........................., duly authorised in this behalf by virtue of ............... dated ................ (hereinafter called the “Society”) of the other part.

Whereas the debtor is a member of the society and is liable to the society for payment of a sum of Rs. ...... (Rupees ......................... only) towards ...................... ;

And whereas, in terms of sub-section (1) of section 45 of the Goa Co-operative Societies Act, 2001 (Act 36 of 2001), a member of a society may execute an agreement in favour of the society, providing that his employer shall be competent to deduct from the salary or wages payable to him by the employer, such amount as may be specified in the agreement, and to pay to the society the amounts so deducted in satisfaction of any debt or other demand of the society against the member.

Now, therefore, this Agreement witnesses and it is hereby mutually agreed as follows:—

(1) The debtor hereby agrees that, on a requisition in writing in Form “K” appended to the Goa Co-operative Societies Rules, 2003, his employer (Name and address of the employer be mentioned) shall be competent to deduct from the salaries/wages payable to him by his employer such amount as may be specified in the said requisition towards the instalment or instalments of share capital, loan, interest/penal interest thereon, thrift deposit, or other sum that may be due and payable by him to the society, and to pay to the society the amount so deducted in satisfaction of the debt or other demand of the society against him.

(2) The debtor hereby further agrees that any future employer of his, during the period of his membership with the society, shall also be similarly competent to deduct from the
salaries/wages payable to him by such future employer as may be specified in the requisition sent in said Form “K” by the society.

(3) The debtor hereby states that if he ceases to be the employee of his present employer or his future employer, on account of his resignation, removal, dismissal, death, voluntary retirement or retirement or any other reasons whatsoever, he hereby authorises the society to submit requisition in Form “K” to deduct from the gratuity, retirement or voluntary retirement benefits or any other amounts payable to him or to his legal heirs towards the recovery of the entire balance due by him to the society on such cessation of his service with the employer.

(4) The debtor agrees that a copy of this Agreement duly attested by an officer of the society shall be forwarded by the society to his employer.

(5) The stamp duty on these presents, if payable, shall be borne by ........

In witness whereof the parties hereto have signed this Agreement on the day and year first hereinbefore mentioned.

Witnesses: (1) Signed and delivered by

(2) Shri .................................................................

(Debtor)

Witnesses: (1) Signed, sealed and delivered by

(2) Shri ............................... (Designation),

for and on behalf of the society, by

virtue of ....................... dated ............

Copy forwarded to (Name and address of the employer of the member), duly attested by Chief Executive of the society.

FORM “K”
[See rule 37(2)]

Requisition to employer for deduction from salaries or wages

To,

Name and address of the employer.

Sir,

With reference to the Agreement in Form – “J” dated ......................... executed by Shri/Smt. ............................, a member of our society, duly attested copy of which was forwarded to you, you are authorised to deduct from the salaries/wages payable by you to the said Shri/Smt. ........................., who is your employee, every month to the extent of the amount mentioned in clause (2) hereinbelow, and also from the gratuity or other amounts, if any, payable to the said employee and to pay to us the amount so deducted, as if it were a part of the wages payable by you as required under the Payment of Wages Act, 1936 (4 of 1936) on the day on which you make the payment to the said employee.
(2) Particulars of the amounts to be deducted from the employee and paid to the society:

(1) Share capital
(2) Instalment of principal loan
(3) Interest
(4) Penal Interest
(5) Deposit payable
(6) Other items

Total:

(3) Your kind attention is invited to sub-section (3) of section 45 of the Goa Co-operative Societies Act, 2001 (Act 36 of 2001), an extract of which is reproduced hereinbelow:

“Section 45 (3)— If, after the receipt of a requisition made under the foregoing sub-section, the employer at any time fails to deduct the amount specified in the requisition from the salary or wages payable to the member concerned, or makes, default in remitting the amount deducted to the society, the employer shall be personally liable for the payment of such amount or where the employer has made deductions but the amount so deducted is not remitted to the society, then such amount together with interest thereon at one and half times the rate of interest charged by the society, to the member for the period commencing on the date on which the amount was due to be paid to the society and ending on the date of actually remitting it to the society; and such amount together with the interest thereon, if any, shall, on a certificate issued by the Registrar, be recoverable from him as an arrear of land revenue, and the amount and interest so due shall rank in priority in respect of such liability of the employer as wages in arrears.”

Signature

.................................
    Chief Executive

Name of the Society

FORM “L-1”
[See rule 50(1)]

Name of the Co-operative Society

Balance Sheet as at xxxxxx

<table>
<thead>
<tr>
<th>Previous year</th>
<th>Capital &amp; Liabilities</th>
<th>Amount</th>
<th>Previous year</th>
<th>Property &amp; Assets</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
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<tr>
<td>CAPITAL</td>
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<td></td>
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<td></td>
</tr>
<tr>
<td>Authorised Share Capital</td>
<td></td>
<td></td>
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<td></td>
<td></td>
</tr>
<tr>
<td>xxx shares of xx each</td>
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</tr>
<tr>
<td>Paid up Capital</td>
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<td></td>
</tr>
<tr>
<td>Members xxx shares of xx each</td>
<td></td>
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<td></td>
<td></td>
</tr>
<tr>
<td>Government xxx shares of xx each</td>
<td></td>
<td></td>
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<td></td>
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<tr>
<td>CASH</td>
<td>BALANCES WITH OTHER BANKS</td>
<td></td>
<td>Saving Accounts</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Current Accounts</td>
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<td></td>
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</tr>
<tr>
<td></td>
<td>Short Term Deposits</td>
<td></td>
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</tr>
<tr>
<td></td>
<td>Security Deposits</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
### RESERVE FUND & OTHER RESERVES
- Statutory Reserve Fund
- Dividend Equalization Fund
- General Reserves
- Building Fund
- Deficit Fund
- Bad and Doubtful Debt Reserves
- Investment Fluctuation Fund
- Common Welfare Fund
- Co-operative Development Fund

### INVESTMENTS
- ADVANCES
  - Short Term Loans, Cash
  - Credits, Overdrafts, Bills
  - Discounted, etc.

### DEPOSITS AND OTHER ACCOUNTS
- Fixed Deposits
- Pigmy Deposits
- Recurring Deposits
- Security Deposits
- Savings Bank Deposits
- Current Deposits
- Matured Deposits
- **BORROWINGS**
  - From Banks
  - From Financial Institutions

### BILLS FOR COLLECTION
- **BEING RECEIVABLE AS PER CONTRA**
- **OVERDUE INTEREST RESERVE**

### INTEREST PAYABLE

### OTHER LIABILITIES
- Bills payable
- Pay Orders
- Drafts Payable
- Provision for Expenses
- Share Application Money
- Income Tax Deducted at source
- Margin Money
- Gold Appraisers Fees
- Co-operative Education Fund
- Dividend to Members

### BRANCH ADJUSTMENT

### PROFIT & LOSS ACCOUNT
- **LAND AND BUILDING**
  - LAND
  - BUILDING
  - Less: Depreciation

### DEAD STOCK FURNITURE & FIXTURES
- Less: Depreciation

### BILLS RECEIVABLE BEING
**BILLS FOR COLLECTION AS PER CONTRA**

**OTHER ASSETS**
- Stock of Stationery & Printing
- Postal Stamps in Hand
- Sundry Debtors
- Prepaid Expenses
- Security Deposits
- Other Deposits
- Drafts Paid in advance
- Commission Receivable
- Establishment Charges
- Pre-Operative Expenses

**NON BANKING ASSETS**
(Acquired in satisfaction of claims)

**BRANCH ADJUSTMENTS**

---

**FORM “L-2”**

[See rule 50(1)]

Name of the Co-operative Society

**Profit and Loss Account for the year ended xxxxxxx**

<table>
<thead>
<tr>
<th>Previous year</th>
</tr>
</thead>
<tbody>
<tr>
<td>Expenditure</td>
</tr>
<tr>
<td>Amount</td>
</tr>
<tr>
<td>Previous year</td>
</tr>
<tr>
<td>Income</td>
</tr>
<tr>
<td>Amount</td>
</tr>
</tbody>
</table>

- Interest on Deposits: Interest on Loans & advances
- Interest on Borrowings
- Salaries, Allowances, etc.
- Provident Fund, Gratuity, etc.: Interest on Investment
- Directors Fees & Allowance
- Travelling Expenses
- Rent Taxes, Insurance & Lighting: Commission & Exchange
- Law Charges
- Postage, Telegram, Trunkcall: Dividend received
- Audit & Consultancy Charges
- Printing & Stationery
- Advertisements
- Commission paid to Pigmy Collectors
- Profit on Sale of Assets
- Commission & Exchange paid
- Other Receipts
- Other Expenditure
## Previous Expenditure Amount

<table>
<thead>
<tr>
<th>Previous year</th>
<th>Expenditure</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Provision for Bad &amp; Doubtful Debts</td>
<td>Excess of Expenditure over Income</td>
<td></td>
</tr>
<tr>
<td>Investment Fluctuation Fund</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Establishment Expenses</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Pre-Operative Expenses</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Written Off</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**Depreciation**
- Building
- Deadstock
- Excess of Income Over Expenditure

---

### FORM “L-3”

[See rule 50(1)]

Name of the Co-operative Society

#### Balance Sheet as at xxxxxx

<table>
<thead>
<tr>
<th>Particulars</th>
<th>Sch.</th>
<th>Current year</th>
<th>Previous year</th>
</tr>
</thead>
</table>

**SOURCES OF FUNDS**

**Shareholders’ Funds**
- Share Capital: 1
- Reserves & Surplus: 2

**Loan Funds**
- Secured Loan: 3
- Unsecured Loan: 4

**TOTAL:**

<table>
<thead>
<tr>
<th>Particulars</th>
<th>Sch.</th>
<th>Current year</th>
<th>Previous year</th>
</tr>
</thead>
</table>

**APPLICATION OF FUNDS**

**Fixed Assets**

<table>
<thead>
<tr>
<th>Particulars</th>
<th>Sch.</th>
<th>Current year</th>
<th>Previous year</th>
</tr>
</thead>
<tbody>
<tr>
<td>Gross Block</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Less: Depreciation</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Net Block</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**Investments**

<table>
<thead>
<tr>
<th>Particulars</th>
<th>Sch.</th>
<th>Current year</th>
<th>Previous year</th>
</tr>
</thead>
</table>

**Other Assets**

<table>
<thead>
<tr>
<th>Particulars</th>
<th>Sch.</th>
<th>Current year</th>
<th>Previous year</th>
</tr>
</thead>
</table>

**Non-Banking Assets**

<table>
<thead>
<tr>
<th>Particulars</th>
<th>Sch.</th>
<th>Current year</th>
<th>Previous year</th>
</tr>
</thead>
</table>
**Manual of Goa Laws (Vol. I) – 1116 –**  
**The Goa Co-operative Societies Act**

<table>
<thead>
<tr>
<th>Current Assets, Loans &amp; Advances</th>
<th>9</th>
</tr>
</thead>
<tbody>
<tr>
<td>Less: Current Liabilities &amp; Provisions</td>
<td>10</td>
</tr>
<tr>
<td><strong>NET CURRENT ASSETS</strong></td>
<td></td>
</tr>
<tr>
<td>Miscellaneous Expenditure (to the extent not written off or adjusted)</td>
<td>11</td>
</tr>
<tr>
<td><strong>PROFIT AND LOSS ACCOUNT</strong></td>
<td>—</td>
</tr>
<tr>
<td>(Debit Balance)</td>
<td></td>
</tr>
<tr>
<td><strong>TOTAL</strong></td>
<td></td>
</tr>
</tbody>
</table>

---

**FORM “L-4”**  
[See rule 50(1)]

Name of the Co-operative Society

<table>
<thead>
<tr>
<th>Profit and Loss Account for the year ended xxxxxx</th>
<th>Sch.</th>
<th>Current year</th>
<th>Previous year</th>
</tr>
</thead>
</table>

**INCOME**

<table>
<thead>
<tr>
<th>Particulars</th>
<th>Sch.</th>
<th>Current year</th>
<th>Previous year</th>
</tr>
</thead>
<tbody>
<tr>
<td>Operating Income</td>
<td>12</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Other Income</td>
<td>13</td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>TOTAL :</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Expenditure</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Interest and other charges</td>
<td>14</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Staff Expenses</td>
<td>15</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Establishment Expenses</td>
<td>16</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Other Expenses</td>
<td>17</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Provision for bad and doubtful debts</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>TOTAL :</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Profit/(Loss) before Depreciation &amp; Taxation</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Less: Depreciation</td>
<td></td>
</tr>
<tr>
<td>Profit/(Loss) before Taxation</td>
<td></td>
</tr>
<tr>
<td>Less: Provision for Taxation</td>
<td></td>
</tr>
<tr>
<td>Profit/(Loss) for the Year</td>
<td></td>
</tr>
<tr>
<td>Add: Balance of Profit/(Loss) carried forward from previous year</td>
<td></td>
</tr>
<tr>
<td>Amount available for appropriation</td>
<td></td>
</tr>
<tr>
<td>Appropriations</td>
<td></td>
</tr>
<tr>
<td>Reserve Fund</td>
<td></td>
</tr>
<tr>
<td>General Reserve</td>
<td></td>
</tr>
<tr>
<td>Dividend Equalisation Reserve</td>
<td></td>
</tr>
<tr>
<td>Other Reserve Fund</td>
<td></td>
</tr>
<tr>
<td>Balance Carried to Balance Sheet</td>
<td></td>
</tr>
</tbody>
</table>
Name of the Co-operative Society
Schedules forming part of the Balance Sheet as at xxxxxx

<table>
<thead>
<tr>
<th>Current year</th>
<th>Previous year</th>
</tr>
</thead>
</table>

SCHEDULE — 1

SHARE CAPITAL:
Authorised Capital

xxx Equity Shares of Rs. xxx each
Issued, subscribed and called-up:
xxx Equity Shares of Rs. xxx each, xx paid up

SCHEDULE — 2

RESERVE & SURPLUS

Reserve Fund
Dividend Equalisation Reserve
General Reserves
Bad and Doubtful Debt Reserve
Investment Fluctuation Reserve
Staff Welfare Fund
Scholarship and Social Welfare Fund
Profit and Loss Account

SCHEDULE — 3

SECURED LOANS

From Banks
From Financial Institution

SCHEDULE — 4

UNSECURED LOANS

Fixed Deposits
Pigmy Deposits
Recurring Deposits
Security Deposits
Saving Bank Deposits
Current Deposits
Matured Deposits
FIXED ASSETS

GROSS BLOCK

<table>
<thead>
<tr>
<th>Sr. No.</th>
<th>Particular</th>
<th>Costs as on xxxx</th>
<th>Additions during the year</th>
<th>Sold during the year</th>
<th>Cost as on xxxx</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Land</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>2</td>
<td>Premises/Building</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>3</td>
<td>Electrical Installations</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>4</td>
<td>Computer and Other Accessories</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>5</td>
<td>Office Equipment</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>6</td>
<td>Furniture and Fixtures</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

DEPRECIATION

NET BLOCK

<table>
<thead>
<tr>
<th>Sr. No.</th>
<th>Rate of Depn.</th>
<th>Depn. upto xxxx</th>
<th>Depn. for the year</th>
<th>Depn. upto xxxx</th>
<th>As on xxxx</th>
<th>As on xxxx</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>2</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>3</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>4</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>5</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>6</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

INVESTMENTS

QUOTED

UNQUOTED

<table>
<thead>
<tr>
<th>Current year</th>
<th>Previous year</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
</tr>
</tbody>
</table>

OTHER ASSETS

Stock of Stationery and Printing
Postal Stamp in Hand
Sundry Debtors
Prepaid Expenses
Security Deposits
Other Deposits
Drafts Paid in Advance
Commission Receivable
Establishment Charges
NON-BANKING ASSETS  
(Acquired in Satisfaction of Claims)

CURRENT ASSETS LOANS AND ADVANCES

Cash

Balances with other Banks
Current Accounts
Short Term Deposits
Security Deposits

Interest Receivable
On Loans and Advances
On Investments

Branch Adjustment

Loans and Advances
SHORT TERM LOANS, CASH CREDITS, OVERDRAFTS, BILLS, DISCOUNTED, ETC.
(a) Of which secured against
   (I) Tangible Assets
   (II) Own Deposits
   (III) Government Papers
(b) Unsecured
Of the advances amount Overdue
Considered Bad and Doubtful of recovery

MEDIUM TERM LOANS
(a) Of which secured against
   (I) Tangible Assets
   (II) Government Papers
(b) Unsecured
Of the advances amount Overdue
Considered Bad and Doubtful of recovery

LONG TERM LOANS
(a) Of which secured against
   (I) Tangible Assets
   (II) Government Papers
Of the advances amount Overdue
Considered Bad and Doubtful of recovery

<table>
<thead>
<tr>
<th>Current year</th>
<th>Previous year</th>
</tr>
</thead>
</table>
CURRENT LIABILITIES & PROVISIONS

- Overdue Interest reserve
- Interest Payable
- Branch Adjustments
- Other Liabilities
- Bills Payable
- Pay Orders
- Drafts Payable
- Unclaimed Dividend
- Provision for Expenses
- Share Application Money
- Income Tax Deducted at Source
- Margin Money
- Gold Appraisers Fees

MISCELLANEOUS EXPENDITURE

- Balance as per last Balance Sheet
- Less: Written off during the year

Name of the Co-operative Society

Schedules forming part of the Profit and Loss Account for the year ending xxxx

OPERATING INCOME

- Interest on Loans and Advances
- Interest on Investment
- Commission and Exchange
- Share Transfer Fees

OTHER INCOME

- Dividend received
- Profit on Sale of Assets
- Other Income

INTEREST AND OTHER CHARGES

- Interest on Deposits
- Interest on Borrowing
- Commission and Exchange paid
- Commission Paid to Pigmy Collectors
- Other Financial Charges

STAFF EXPENSES

- Salaries, Allowances, etc.
- Contribution to Provident Fund,
- Gratuity, etc.
- Directors Fees & Allowances
- Staff Welfare Expenses

<table>
<thead>
<tr>
<th>Current year</th>
<th>Previous year</th>
</tr>
</thead>
</table>

SCHEDULE — 10

SCHEDULE — 11

SCHEDULE — 12

SCHEDULE — 13

SCHEDULE — 14

SCHEDULE — 15
SCHEDULE — 16

ESTABLISHMENT EXPENSES
- Rent, Taxes, Insurance & Lighting
- Repairs and Maintenance
- Electricity Charges
- General Office Expenses

SCHEDULE — 17

OTHER EXPENSES
- Law Charges
- Postage, Telegram, Telephone
- Audit and Consultancy Charges
- Printing & Stationery
- Advertisements
- Miscellaneous Expenses Written off

FORM “ELECTION-1”

[See rule 52(h)]

Register showing the names and other particulars of the societies under section 66 (1) of the Act to be maintained by the Registrar

<table>
<thead>
<tr>
<th>Sl. No.</th>
<th>Name of the society &amp; address</th>
<th>Strength of Board of Directors provided</th>
<th>Date of first meeting of elected Board of Directors</th>
<th>Date by which term of present Board of Directors in office expires</th>
<th>Remarks</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td>By-law No.</td>
<td>Names of Constituencies</td>
<td>No. of Directors to be elected</td>
<td>Date on which last election was held</td>
</tr>
<tr>
<td>1</td>
<td></td>
<td>2</td>
<td>3</td>
<td>4</td>
<td>5</td>
</tr>
</tbody>
</table>

FORM “ELECTION-2”

[See rule 52(i)]

Form of report to be submitted to the Registrar by the Chief Executive of the Society under section 66 (1) of the Act on or before 30th September of the preceding calendar year in which the term of the office of the Board of Directors expires.

<table>
<thead>
<tr>
<th>Sl. No.</th>
<th>Name of the society &amp; address</th>
<th>Date on which result of election of present Board of Directors was declared</th>
<th>Date on which term of present Board of Directors in office expires</th>
<th>Names of Constituencies as per bye-law</th>
<th>No. of Board of Directors to be elected against each Constituency</th>
<th>Remarks</th>
</tr>
</thead>
<tbody>
<tr>
<td>(1)</td>
<td></td>
<td>(2)</td>
<td>(3)</td>
<td>(4)</td>
<td>(5)</td>
<td>(6)</td>
</tr>
</tbody>
</table>

Place: .................................................................
Date: .................................................................
Signature of Chief Executive
FORM “ELECTION-3”

[See rule 63(1)]

Office of the Returning Officer ...................... (Present officer designation shall be mentioned) ........................ (Name of the Co-operative Society) ............................ Ltd., Taluka .................... Village ............. Town ................. City ................. District.......................... Registration No. .........................

In pursuance of sub-rule (1) of rule 63 of the Goa Co-operative Societies Rules, 2003, I, ................................... (Official designation) and the Returning Officer appointed to conduct election to the Board of Director of the above Society, with the prior approval of the Chief Election Officer, hereby draw and declare a programme of various stages of election for electing the Board of Directors of the said society and appoint in relation to the election by the constituency or constituencies specified in column (1) of the Schedule hereto (hereinafter referred to as “the respective constituency”):—

(a) The date mentioned in column (2) of the said Schedule against the respective constituency to be the last date and the time shown in the said column against the respective constituency to be time for making nominations in relation to the respective constituency, and also the place specified in column (2) against the respective constituency to be the place from which the nomination paper can be obtained.

(b) The date, time and place mentioned in column (3) of the said Schedule against the respective constituency to be the date, time and place for publication of nominations received.

(c) The date, time and place mentioned in column (4) of the said Schedule against the respective constituency to be the date, time and place for the scrutiny of nominations in relation to the respective constituencies.

(d) The date, time and place specified in column (5) of the said Schedule against the respective constituencies to be the date, time and place for publication of list of valid nominations after scrutiny.

(e) The date, time and place specified in column (6) of the said Schedule against the respective constituency to be the date, time and place of withdrawal of nominations in relation to the respective constituency.

(f) The date, time and place specified in column (8) of the said Schedule against the respective constituency to be the date, time and place of election to the members of the Board of Directors of the Society, (i.e. date of poll).

(g) The date, time and place specified in column (9) of the said Schedule against the respective constituency to be the date, time and place for the counting of votes.
## SCHEDULE

<table>
<thead>
<tr>
<th>Name of the constituency</th>
<th>Last date and time for making nominations and place of obtaining nomination paper</th>
<th>The date and place of publication of nomination paper received</th>
<th>Date, time and place of scrutiny of nominations</th>
<th>Date, time and place of publication of list of valid nominations after scrutiny</th>
<th>Date, time and place by which candidature may be withdrawn</th>
<th>Date, time and place of publication of final list of contesting candidates</th>
<th>Date, time and place at which the poll shall be taken</th>
<th>Date, time and place for counting of votes</th>
<th>Date of declaration of result of voting</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>2</td>
<td>3</td>
<td>4</td>
<td>5</td>
<td>6</td>
<td>7</td>
<td>8</td>
<td>9</td>
<td>10</td>
</tr>
</tbody>
</table>

Place:
Date:

...........................................................................................................

Name and Signature of Returning Officer

N.B.:-(1) The date, time and place shall be specified in the respective column and for each and every event as necessary while drawing such programme as provided in rule 61 of these rules.

(2) The Returning Officer shall declare the election programme drawn under rule 61 of these rules and display the same as provided under rule 63 of these rules.

---

**FORM “ELECTION-4”**

[See rule 64(2)]

**Form of Nomination Paper**

Election to the ......................... Co-operative Society Ltd., ............ Taluka ..................... Village ..................... District ................. City ................. (To be filled by the proposer).

I, hereby nominate Shri/Smt. ................................ as a candidate for election from the ......................... Constituency.

(1) Name of the Constituency: ........................................................................................................

(2) Name of the candidate in full: ...................... (father’s/husband’s name) ......................

(3) Age : ........................

(4) Full postal address of the candidate: ........................................................................................

(5) Name of the Constituency: ...........................................................................................

(i) In a Constituency having a reserved seat, state the particulars of the caste or tribe or the economically backward class to which the candidate belongs: ..........................................................

(ii) The name of the Constituency in which the name of the candidate is entered as a voter in the list of voters: .............................................................
(iii) Serial number of the candidate in the list of voters of the Constituency aforementioned in which his name is entered as a voter: ........

(iv) Name of the proposer: ..................................................

(v) Serial number of the proposer in the list of voters of the Constituency: ..............

........................................................

Signature of the proposer

Name of the seconder Shri/Smt. ......................... serial number of the seconder in the list of voters of the Constituency ..............

........................................................

Signature of the seconder

Declaration by candidate

I, hereby signify my willingness to serve as a member of the Board of Directors of the society, if I am elected.

Date:

........................................................

Signature of the candidate

Declaration to be made by the Schedule Castes, Scheduled Tribes or Economically Backward Class Candidate

[See Rule 65(2)]

I, hereby declare, that I am a member of the .................. Caste/Tribe in relation to the State of Goa or a economically backward class, within the meaning of sub-section (4) of section 67 of the Act.

........................................................

Name & Signature of candidate

Declaration as to choice of symbol

I, do hereby declare, that the symbols which I have chosen for my election are shown below in the order of my preference:

(1)
(2)
(3)

........................................................

Name & Signature of Candidate
Serial number of nomination paper ............... . This nomination was delivered to me at my office at ............... (hour) on ............... (date) by the Candidate/Proposer of the candidate.

Date: .................. .......................................................... Signature of the Returning Officer

Decision of Returning Officer accepting or rejecting the nomination paper.

I have examined this nomination paper and I decide as follows:—

Date: .................. .......................................................... Signature of the Returning Officer

Receipt for Nomination Paper and Notice of scrutiny

(To be handed over to the persons presenting the nomination paper)

Serial number of Nomination Paper ............... . The nomination paper of Shri/Smt. ............... , a candidate for election from the ............... Co-operative Society Ltd., was delivered to me at my office at ............... (hour) on ............... (date) by ............... Candidate/Proposer of candidate. All nomination papers will be taken up for scrutiny at ........ (hour) on ........... (date) at ............... .

Place: ............... 

Date: .................. .......................................................... Signature of the Returning Officer

FORM “ELECTION-5”

[See rule 72(1)]

Final list of contesting candidates

Election to the members of Board of Directors of ............... Co-operative Society Ltd., ............... Village/Town/City ............... Taluka, ............... District ............... from the ............... Constituency.

<table>
<thead>
<tr>
<th>Sr. No.</th>
<th>Name of the candidate</th>
<th>Address of the candidate</th>
<th>Symbol allowed to the candidate</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>(1)</td>
<td>(2)</td>
<td>(3)</td>
</tr>
</tbody>
</table>

Name of the Constituency
1.
2.
3.
equal.
FORM “ELECTION-6”

[See rule 73 (1) & (2)]

Appointment of Polling Agents

Election to the members of Board of Directors of ............... Co-operative Society Ltd., ............ Village/Town/City, ............. Taluka............... District ............... from the ..................... Constituency.

To,

The Returning Officer/The Presiding Officer ...................

I, Shri/Smt. .................., a candidate, .................... of the present election, do hereby inform you that I have appointed Shri ................ as Polling Agent to attend Polling Station/Polling Booth No. ........ of Polling Station at ..........

Date: .................... .............................................................

Name & Signature of the candidate

I agree to act as Polling Agent.

Date: .................... .............................................................

Name & Signature of the Polling Agent

Declaration of Polling/Counting Agent to be signed before the Returning Officer/Polling Officer.

I, hereby declare, that I will not at this Election for ............... constituency do anything forbidden by the Act, or these Rules or Bye-laws thereunder.

...............................................................................

Name & Signature of the Polling/Counting Agent

Signed before me:

.................................................................

Returning Officer/Polling Officer
FORM “ELECTION-7”

[See rule 73(3)]

Common Form for appointment of Polling Agents and also to work as Counting Agents.

Election to the members of Board of Directors of ................. Co-operative Society Ltd., ............ Village/Town/City, ............Taluka, ............ District ............for the ............ Constituency.

To,
The Returning Officer/The Presiding Officer ......................
......................................................................................................

I, Shri/Smt. ................................, a candidate of the present election, do hereby inform you that I have appointed Polling Agents at Polling Station No. ............. place ................ as under for the poll to be held on ............ . These Polling Agents shall also work and act as Counting Agents at the time of counting of votes on ............ .

1. Shri/Smt. ....................... Address:

2. Shri/Smt. ....................... Address:

Date: ..................

................................................................

Name & Signature of the candidate

I agree to act as Polling/Counting Agent.

Date: ..................

................................................................

Name & Signature of the Polling/Counting Agent.

N.B.:- The form duly filled - in and signed by the candidate shall be presented in duplicate.

Declaration of Polling/Counting Agent to be signed before the Returning Officer/Polling Officer.

I, hereby declare, that I will not at this Election for ...... (Name of Constituency) do anything forbidden by the Act, or these Rules or Bye-laws thereunder.

Date: ..................

................................................................

Name & Signature of the Polling/Counting Agent Signed before me.

Date: ..................

................................................................

Returning Officer/Polling Officer
FORM “ELECTION-8”

[See rule 73(4)]

Appointment of Counting Agents


To,
The Returning Officer,

............................................

I, Shri/Smt. ..........................., a candidate of the present election, do hereby inform you that, I have appointed:

1. Shri/Smt. .............................. Address:
2. Shri/Smt. ............................... Address:

as Counting Agents to attend the counting work on ........ (date) at ........... (place) at ............ time.

Date: .............. .................................................................

Name & Signature of the candidate

I agree to act as Counting Agent.

(1) Name and Signature of the Counting Agent.

(2) Name and Signature of the Counting Agent.

N.B.:— (1) Not more than two counting agents shall be appointed.

(2) This form duly filled in and signed by the candidate shall be presented to the Returning Officer in duplicate.

Declaration of Polling/Counting Agent to be signed before the Returning Officer/Polling Officer.

I, hereby declare, that I will not do anything forbidden by the Act or these Rules or Bye-laws thereunder at this election for ............... (Name of the society) of ............... (Name of Constituency).

Date: .............. .................................................................

Name & Signature of the Polling/Counting Agent

Signed before me.

Date: .............. .................................................................

Returning/Polling Officer
FORM “ELECTION-9”

(See rule 74)

Form of declaration of result of uncontested election

........................................ Co-operative Society Ltd., ................. Village ........... Taluka ................. Town ................. City ................. District ................. Election for ........................................ Constituency for the period .... (years).

(Name of the Constituency)

Year of Election is .......................................... Number of seats ....................................

In pursuance of the provisions contained in the Goa Co-operative Societies Rules, 2003, I, declare that Shri/Smt. ................. (Name of candidate(s)/Addresses) has/have been duly elected to fill in the seat/seats in the above Constituency as he was/they were the only contesting candidate(s) from the Constituency.

I also certify and declare that the above mentioned relevant number of seats to be elected to form the Board of Directors is duly elected.

Place: ............................................................

Date: ............................................................

Signature of the Returning Officer

_____________________________

FORM “ELECTION-10”

(See rule 77)

Form of Ballot Paper

(Counterfoil)

........................................ Co-operative Society Ltd., ................. Village ........... Taluka ................. Town ................. City ................. District ................. Election for ........................................ Constituency ................. Year of election .............

(Name of the Constituency) (period in year)

........................................

Signature of Voter

serial Number in the list of Voter

........................................ (Name of the Society) Co-operative Society Ltd., ................. Village ............. Taluka ................. Town ................. City ................. District ................. Election for ........................................ Constituency .................

(Name of the constituency) (period in year)

<table>
<thead>
<tr>
<th>Name of the Candidate</th>
<th>Symbol allowed</th>
<th>Place of marking</th>
</tr>
</thead>
<tbody>
<tr>
<td>(1)</td>
<td>(2)</td>
<td>(3)</td>
</tr>
</tbody>
</table>
FORM “ELECTION-11”
[See rule 82 (2) (iii)]
List of Challenged Votes

Elections to the ............................................. (Name of the Society) Village .................
Co-operative Society Ltd.,
Taluka ..................... Town ..................... City ..................... District .....................
Name of the Constituency :
Polling Station (Place) :
No. of Polling Station, if any :

<table>
<thead>
<tr>
<th>Sr. No. of the voter as per voter list</th>
<th>Name of the voter</th>
<th>Signature or thumb impression of the voter &amp; his address</th>
<th>Name of person challenging</th>
<th>Amount of deposit made</th>
<th>Order of Presiding Officer in each case</th>
<th>Signature of challenger acknowledging receipt of deposit when it is returned</th>
<th>In case deposit not refunded, the remarks of Presiding Officer</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Place: ................
Date: ................

FORM “ELECTION-12”
[See rule 87 (1)]
Form of declaration by companion of blind or infirm voter

Elections to the ............... Co-operative Society Ltd., ........... Village ........... Taluka ............
Town ............ City ........... District from the ............ (Name of the Constituency) constituency.

Number and Name of Polling Station:

1. Shri/Smt. ..................., aged ......, residing at ..........., hereby declare that:
   (a) I wish to act as companion of Shri/Smt. .............................. who is a blind/infirm voter at the
   above election and whose name is in the voters list at Sr. No. ...................
   (b) I have not already acted as the companion of any other voter at any polling station on this
day .....................
   (c) I will keep secret of the vote recorded by me on behalf of the voter aforesaid.

Place: ................
Date: ................

Name & Signature of the companion
FORM “ELECTION-13”  
[See rule 87 (2)]  
List of Blind and Infirm Voters  
Elections to the ...................................... (Name of the Society) Co-operative Society Ltd., ................................Village ............ Taluka ........... Town ........... City ........... District ........................... from the Constituency.  
Number and Name of Polling Station: ......................  

<table>
<thead>
<tr>
<th>Sr. No. of the voter</th>
<th>Full name of voter</th>
<th>Full name of companion</th>
<th>Address of companion</th>
<th>Signature or Thumb impression of companion</th>
</tr>
</thead>
<tbody>
<tr>
<td>(1)</td>
<td>(2)</td>
<td>(3)</td>
<td>(4)</td>
<td>(5)</td>
</tr>
</tbody>
</table>

Place:...............  
Date:...............  
Signature of Polling Officer  

FORM “ELECTION-14”  
[See rule 89 (2)]  
Tendered Voters List  
Elections to the ......................... Co-operative Society Ltd., ........... (Name of the Society) Village ........ Taluka ........ Town ........ City ........ District ...........  
(i) Name of the Constituency : ..................  
(ii) Polling Station (Place) : ....................  
(iii) Number of Polling Station, if any : ..................  

<table>
<thead>
<tr>
<th>Sr. No. of the entry</th>
<th>Name of the voter</th>
<th>Serial No. of voter</th>
<th>Address of the voter</th>
<th>Serial No. of tendered ballot paper</th>
<th>Sr. No. of ballot paper issued to the person who has already voted</th>
<th>Signature or thumb impression of the voter</th>
</tr>
</thead>
<tbody>
<tr>
<td>(1)</td>
<td>(2)</td>
<td>(3)</td>
<td>(4)</td>
<td>(5)</td>
<td>(6)</td>
<td>(7)</td>
</tr>
</tbody>
</table>

Place:...............  
Date:...............  
Signature of Polling Officer
FORM “ELECTION-15”

[See rule 92 (1)]

**Ballot Papers Account**

Elections to the .................................................. Co-operative Society Ltd., ....................... Village .................................. Taluka ................. Town ................. City ....................... District ..................... (Name of the Constituency) from constituency .....................

<table>
<thead>
<tr>
<th>No. and Name of Polling Station</th>
<th>Sr. No.</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

(i) Number of ballot papers received by the Presiding Officer at the Polling Station, and if the Polling Station has more than one booth, at each booth. .....................................................

(ii) Number of ballot papers issued to voters. .........................

(iii) Number of unused ballot papers (Returned). ......................

(iv) Number of ballot papers cancelled. ..................................

(v) Number of tendered ballot papers (used). ..........................

Place : ............

Date : ................

Signature of Presiding Officer

Note:- If a polling station has more than one polling booth, separate account in this form be attached in respect of each of such polling booth.

---

FORM “ELECTION-16”

[See rule 100 (2) and 104 (1)]

**Form of Result Sheet**

Elections to the .................................................. Co-operative Society Ltd., ....................... Village .................................. (name of the society)

Taluka ............... Town ............... City ............... District ..................... (name of the constituency)

<table>
<thead>
<tr>
<th>Sr. No.</th>
<th>Polling Station Name of Polling Station</th>
<th>No. of valid votes Cast in favour of the candidate</th>
<th>Number of Valid votes</th>
<th>Number of Rejected votes</th>
<th>Total votes at polling Station</th>
<th>No. of tendered votes</th>
</tr>
</thead>
<tbody>
<tr>
<td>(1)</td>
<td>(2)</td>
<td>(3)</td>
<td>(4)</td>
<td>(5)</td>
<td>(6)</td>
<td>(7)</td>
</tr>
</tbody>
</table>

Total Number of votes recorded at polling station(s)

Place: .............

Date: .............

Signature of Returning Officer
FORM “ELECTION-17”

[See rule 105 (1)]

Form of declaration of result and publication of names of members of the Board of Directors
(Return of Election)

Elections to the ........................................ Co-operative Society Ltd., ............... Village
(name of the society)

.......... Taluka .......... Town ............. City ............. District .................

(i) Election for .................................. (Period)
(ii) Name of Constituency

<table>
<thead>
<tr>
<th>Name of candidate</th>
<th>Number of valid votes polled by the candidates</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td></td>
</tr>
<tr>
<td>2.</td>
<td></td>
</tr>
<tr>
<td>3.</td>
<td></td>
</tr>
<tr>
<td>etc.</td>
<td></td>
</tr>
</tbody>
</table>

Total No. of valid votes :  
Total No. of invalid votes :  
Total No. of tendered votes :  
_______________________________________________________________________________

I, declare that ...........................................
(Name/s) ...................................................
(Address/es) .........................................
has/have been duly elected.
Place:.............
Date : ...........

Signature of Returning Officer

FORM “M”

(See rule 112)

Rectification report under sections 77 and 80

Date of audit/enquiry:  
Period covered:  

No. and date of order under Sections 77 and 80  
Name and designation of person carrying out audit/inquiry:—

<table>
<thead>
<tr>
<th>Serial No. of the objection in the Audit Memo or Report of the officer carrying out inquiry</th>
<th>Observations made by the Auditor or officer carrying out inquiry</th>
<th>Explanation of the society and remarks regarding action taken by it to rectify the irregularities and implement the suggestion made by the Auditors or officer carrying out inquiry</th>
<th>No. and date of the resolution of the Board of Directors approving the report</th>
<th>Remarks</th>
</tr>
</thead>
<tbody>
<tr>
<td>(1)</td>
<td>(2)</td>
<td>(3)</td>
<td>(4)</td>
<td>(5)</td>
</tr>
</tbody>
</table>

Place: .............
Date : ...........

__________________________  ____________________________
Chairman  Chief Executive
FORM “N”
(See rule 115)

Application regarding reference of a dispute

BEFORE THE CO-OPERATIVE AUTHORITY (place)

(1) Name and address -    Disputant

Versus

(2) Name and address -    Opponent

The facts constituting the cause of action and when it arose including particulars of the claim of the disputant.

Averments as to jurisdiction

Averments as to limitation

Averments as to list of documents on which the disputant relies in support of his/its claim or relief sought.

Prayers

Place: ......................

Date: .....................  Signed ........................................ Disputant

Verification

I, ............................................. the Chairman/Secretary of the .......................... .............................. Society Ltd., the Disputant above named, do hereby verify the contents of the above dispute application and declare that the facts stated above are true to the best of my knowledge, information and belief and the legal submissions therein are based on legal advice.

Place: ..................

Date : ..................  Signed ..................................... Disputant

Note:— (1) In case there are more disputants or opponents, their names and addresses should be mentioned.

(2) In disputes relating to monetary claims, the disputant should state the precise amount claimed but where this cannot be exactly ascertained, the disputant shall state the approximate amount claimed.

(3) When a society is a disputant, a copy of the resolution of its Board of Directors shall accompany the application.

(In case of individual necessary changes be made in the verification).
FORM “O”

[See rule 124 (2)]

Application for execution of award/order

BEFORE THE CO-OPERATIVE AUTHORITY (place)

I/We ...................................................., award/order holder, hereby apply for execution of the award/order hereinbelow set forth:

(1) Number of the case
(2) Names of the parties — Disputant
(3) Names of the parties — Opponent
(4) Date of the award/order
(5) Whether any appeal has been preferred from the award/order.
(6) Whether any, and (if any), what payment or other adjustment of the matter in controversy has been made between the parties subsequent to the award/order.
(7) Whether any, and (if any), what previous applications have been made for the execution of the award/order, the dates of such applications and their results.
(8) The amount with interest (if any) due upon the award/order, or other relief granted thereby, whether passed before or after the date of the award/order sought to be executed.
(9) The amount of the costs (if any) awarded.
(10) The name of the person against when execution of the award/order is sought, and
(11) The mode in which the assistance of the Co-operative Authority is required, whether —
   (a) by the delivery of any property specifically decreed;
   (b) by the attachment, or by the attachment and sale, or by the sale without attachment, of any property;
   (c) by the appointment of a receiver;
   (d) otherwise as the nature of the relief granted may require.

Examples:—

(1) When attachment and sale of movable property is sought —

I/We ............................................... , pray that the total amount of Rs. ................... (together with interest on the principal sum upto date of payment) and the costs of taking out this execution, be realised by attachment and sale of the opponent’s movable property as per annexed list and paid to me/us.

(2) When attachment and sale of immovable property is sought —

I/We ............................................... , pray that the total amount of Rs. ................... (together with interest on the principal sum upto date of payment) and the costs of taking out this execution, be realised by the attachment and sale of the opponent’s immovable property specified at the foot of this application and paid to me/us.
(3) In case of other reliefs granted in the award/order, as per nature of the relief granted.

I/We ................................... (through the office bearer), declare that what is stated herein is true to the best of my/our knowledge and belief.

Place:
Date : Signed ...................... award/decree holder

FORM “P”

[See rule 125 (5)]

(Certificate of transfer of property under rule 125)

Whereas, in execution of the award or order passed under section 89 of the Act or an order made by the Liquidator under section 95 of the Act in favour of the ............... Society, an Order was made ............... day ........ 200..... for sale of the under mentioned property, of the person (debtor or debtors);

And whereas, the Co-operative Authority is satisfied that the said property cannot be sold for want of buyers.

The Co-operative Authority hereby directs, that the right, title and interest of the debtor in the said property shall vest in the said society and shall be delivered to the society subject to the terms and conditions laid down in the Schedule hereto annexed.

THE SCHEDULE

Description of the property

<table>
<thead>
<tr>
<th>Survey No.</th>
<th>Area and assessment</th>
<th>Nature of right, title and interest of defaulter</th>
<th>Details of encumbrances to which property is subject</th>
</tr>
</thead>
<tbody>
<tr>
<td>(1)</td>
<td>(2)</td>
<td>(3)</td>
<td>(4)</td>
</tr>
</tbody>
</table>

The said property is transferred to the Society in full/partial satisfaction of the amount due to it from the debtor.

Given under my hand and seal of the Co-operative Authority, on this day of ............. 200..... .

................................................
Co-operative Authority

In the case of movable property.

(The form shall be similar with necessary changes as regards description and the delivery of the property).
FORM “Q”

(See rule 136)

Plot/Flat No.: Certificate No.:

Commercial Unit No.:

.................................................... CO-OPERATIVE HOUSING SOCIETY LTD.,

.......................................... GOA.

Registration No.: Dated: 

CERTIFICATE OF ALLOTMENT

(Under section 104 of THE GOA CO-OPERATIVE SOCIETIES ACT, 2001)

This is to certify that ........................................... is/are the Registered Holder(s) of ............ Share(s) Numbered .................................. to ........................................ inclusive is/are the holder(s) of Plot/Dwelling/Commercial Unit No. ........................................ admeasuring ................................ Sq. mts., on ................................................ floor of building No. ................................./Building named as of ..........................

................................................ CO-OPERATIVE HOUSING SOCIETY LTD.

Given under the common seal of the Society on this ............................. day of .......... 20.... .

................................................

SECRETAry

................................................

CHAIRMAN

Seal

By order and in the name of the Governor of Goa.

P. K. PATIDAR,
Registrar of Co-operative Society
& Ex-officio Joint Secretary.

The Goa Co-operative Societies (Amendment) Act, 2014 (Goa Act 20 of 2014), which has been passed by the Legislative Assembly of Goa on 21-08-2014 and assented to by the Governor of Goa on 24-09-2014, is hereby published for general information of the public.

Sharad G. Marathe, Joint Secretary (Law).
Porvorim, 30th September, 2014.

1. Short title and commencement.— (1) This Act may be called the Goa Co-operative Societies (Amendment) Act, 2014.

   (2) It shall come into force on such date as the Government may, by notification in the Official Gazette, appoint.

2. Amendment of section 2.— In section 2 of the Goa Co-operative Societies Act, 2001 (Goa Act 36 of 2001) (hereinafter referred to as the “principal Act”),—

   (i) after clause (5), the following clause shall be inserted, namely:—

   “(5a) “authorised person” means a person authorised under the provisions of this Act;”;

   (ii) for clause (6), the following clause shall be substituted, namely:—

   “(6) “board” means the board of directors or the governing body of a society, to which the direction and control of the management of the affairs of a society is entrusted to;”;

   (iii) after clause (9), the following clauses shall be inserted, namely:—

   “(9a) “Committee” means the managing committee or other body, to which the management of the affairs of a society is entrusted;”;

Suggestions are welcome on e-mail: dir–gpps.goa@nic.in
(9b) “Co-operative Society” means a society registered or deemed to be registered under this Act;"

(iv) clause (16) shall be omitted;

(v) after clause (19), the following clause shall be inserted, namely:—

“(19a) “Executive Magistrate” means an Executive Magistrate appointed by the Government;”;

(vi) after clause (20), the following clauses shall be inserted, namely:—

“(20a) “Financing Bank” means a co-operative bank, the objects of which includes the creation of funds to be lent to other co-operative societies;

(20b) “firm” means a firm registered under the Indian Partnership Act, 1932 (Central Act 9 of 1932);”;

(vii) after clause (26), the following clause shall be inserted, namely:—

“(26a) “Limited Liability Partnership” means a firm registered under the Limited Liability Partnership Act, 2008 (Central Act 6 of 2009);

(viii) for clause (29), the following clause shall be substituted, namely:—

“(29) “Multi-State Co-operative Society” means a co-operative society with objects not confined to one State and registered or deemed to be registered under any law for the time being in force relating to such co-operatives;”;

(ix) clause (30A) shall be renumbered as clause (30a) and after clause (30a) as so renumbered, the following clause shall be inserted, namely:—

“(30b) “office bearer” means a President, Vice-President, Chairperson, Vice-Chairperson, Secretary, Treasurer, of a co-operative society and includes any other person to be elected by the board of any co-operative society;”;

(x) for clause (31), the following clause shall be substituted, namely:—

“(31) “Officer” means the person empowered under this Act or under the rules or under the bye-laws to give directions in regard to day-to-day business of a co-operative society;”;

(xi) after clause (38), the following clause shall be inserted, namely:—

“(38a) “Recovery Officer” means any person empowered to exercise in any district, the powers specifically delegated by the Registrar in relation to the recovery of debts under this Act;”;

(xii) after clause (41), the following clauses shall be inserted, namely:—

“(41a) “Sale Officer” means any person empowered by the Registrar by general or special order, to attach and sell the property of defaulters or to execute any decree by attachment and sale of property;

(41b) “section” means a section of this Act;”;

(xiii) after clause (42), the following clause shall be inserted, namely:—

“(42a) “State level co-operative society” means a co-operative society having its area of operation extending to the whole of a State and defined as such in any law made by the Legislature of a State;”;

(xiv) after clause (45), the following clause shall be inserted, namely:—

“(45a) “surety” means a guarantor to the principal debtor of the society who may or may not be a member of the society;”;

(xv) after clause (46), the following clauses shall be inserted, namely:—

“(46a) “surplus fund account” means the account maintained by the Registrar;

(46b) “working capital” means funds at the disposal of a society inclusive of paid-up share capital, funds built-up out of profits and money raised by borrowing and/or by other means;”.
3. Insertion of new section 7A.— After section 7 of the principal Act, the following section shall be inserted, namely:—

“7A. Power of the Registrar to decide certain questions.— Where any question arises at the stage of registration, whether a person resides in the area of operation of a co-operative society or not, or whether a co-operative society is of same type as another co-operative society or of different type, such question shall be decided by the Registrar whose decision shall be final.”.

4. Insertion of new section 10A.— After section 10 of the principal Act, the following section shall be inserted, namely:—

“10A. Bye-laws of Co-operative Society.— (1) Every Co-operative Society may make it’s bye-laws in accordance with the provisions of this Act and the rules made thereunder.

(2) In particular and without prejudice to the generality of the foregoing provision, such bye-laws may provide for all or any of the following matters, namely:—

(a) the name, address and area of operation of the society;
(b) the objects of the society;
(c) the services to be provided to its members;
(d) the eligibility for obtaining membership;
(e) the procedure for obtaining membership;
(f) the conditions for continuing as member;
(g) the procedure for withdrawal of membership;
(h) the transfer of membership;
(i) the procedure for expulsion from membership;
(j) the rights and duties of the members;
(k) the nature and amount of capital of the society;
(l) the manner in which the maximum capital to which a single member can subscribe;
(m) the sources from which the funds may be raised by a society;
(n) the purpose for which the funds may be applied;
(o) the manner of allocation or disbursement of net profits/surplus of society;
(p) the constitution of various reserves;
(q) the manner of convening general meetings and quorum thereof;
(r) the procedure for notice and manner of voting in general body meeting and other meetings;
(s) the procedure for amending the bye-laws;
(t) the number of elected members of the board not exceeding twenty-one;
(u) the term of office of elected members of a board not exceeding five years;
(v) the qualification and disqualification for member of board of the society;
(w) the procedure for removal of members of the board and for filling of vacancies;
(x) the manner of convening board meetings, its quorum, number of such meetings in a year and venue of such meetings;
(y) the frequency of board meetings;
(z) the powers and functions of the Chief Executive;
(za) the manner of imposing the penalty;
(zb) the appointment, rights and duties of internal auditors and procedure for conducting audit;
(zc) the authorisation of officers to sign documents, operate bank accounts and
to institute and defend suits and other legal proceedings on behalf of the society;

(zd) the terms on which a co-operative society may deal with persons other than members;

(ze) the terms on which a co-operative society may associate with other co-operative society;

(zf) the terms on which a co-operative society may deal with organizations other than co-operative societies;

(zg) the procedure and manner for transmission of shares and interest in the name of a nominee in case of death of a member;

(zh) the educational and training programme to be conducted by the co-operative society;

(zi) the principal place and other places of business of the co-operative society;

(zj) the minimum level of services to be used by its members;

(zk) any other matter which may be specified by the Registrar from time to time.

5. Amendment of section 11.— In section 11 of the principal Act, in sub-section (1), for the expression “alongwith the prescribed fee”, the expression “alongwith the prescribed fee, within a period of forty-five days from the date of such meeting” shall be substituted.

6. Amendment of section 21.— In section 21 of the principal Act, in sub-section (2),—

(i) in clause (a), the expression “who is a citizen of India and” shall be omitted.

(ii) in clause (b), for the word “firm”, the expression “firm, limited liability partnership” shall be substituted.

7. Amendment of section 23.— In section 23 of the principal Act, in sub-section (5), the following proviso shall be inserted, namely:—

“Provided that, the joint member shall not be eligible for being chosen as a director.”.

8. Insertion of new section 23A.— After section 23 of the principal Act, the following section shall be inserted, namely:—

“23A. Nominal member.— (1) Notwithstanding anything contained in section 21, a society may admit any person as nominal member on payment of entrance fee as specified in the bye-laws.

(2) A nominal member shall not be entitled to any share, in any form whatsoever, in the profits or assets of the society and shall ordinarily not have any of the privileges and rights of a member.”.

9. Amendment of section 51.— In section 51 of the principal Act,—

(i) for the heading thereof, the following heading shall be substituted, namely:—

“Restrictions on loans”;

(ii) for sub-section (2), the following sub-section shall be substituted, namely:—

“(2) The total amount of deposits received and/or loans raised during any financial year shall not exceed ten times of the sum of paid-up share capital, reserve fund, building fund and accumulated profit less accumulated loss, if any, of the society:

Provided that, with prior written approval of the Registrar, the society may specify the limit of borrowings up to twenty-five times of its paid-up share capital, reserve fund, building fund and accumulated profit less accumulated loss, if any.”.

10. Amendment of section 52.— In section 52 of the principal Act,—

(i) the existing provision shall be numbered as sub-section (2) thereof and before sub-section (2) as so numbered, the following sub-section shall be inserted, namely:—
“(1) A society earning profit, shall calculate the net profits by deducting from the gross profits for the financial year, all accrued interest which is overdue for more than six months, establishment charges, interest payable on loan and deposits, audit fees, rebate, discount, bonus or patronage or any other incentive, working expenses including repairs, rent, taxes, depreciation and funds provided for promotion of objectives and after providing for or writing off bad debts and losses not adjusted against any funds created out of profit.”.

(ii) in sub-section (2), as so numbered, in clause (c), for the expressions “Rupees one lakh” and “Goa Rajya Sahakari Sangh”, the expressions “rupees fifty thousand” and “Goa State Co-operative Union” shall be respectively substituted.

11. Amendment of section 54 — In section 54 of the principal Act, in sub-section (2), the expression “An annual interest equal to the Bank rate shall be credited to the accounts of such funds annually.” shall be omitted.

12. Substitution of section 59 — For section 59 of the principal Act, the following section shall be substituted, namely:—

“59. Board of directors.— (1) The management of every society shall vest in a board which shall exercise such powers and perform such duties as may be conferred or imposed by this Act, rules and bye-laws.

(2) The term of office of elected members of the board and its office bearers shall be five years from the date of election and the term of office bearers shall be conterminous with the term of the board:

Provided that, the board may fill a casual vacancy on the board by nomination out of the same class of members in respect of which the casual vacancy has arisen, if the term of office of the board is less than half of its original term.

(3) The size of the board shall be in accordance with the bye-laws, subject to a maximum of twenty-one directors. The Chief Executive shall be an ex officio director of the board.

(4) There shall be reservation of one seat for Scheduled Castes or the Scheduled Tribes and two seats for women on board of every co-operative society consisting of individuals as members and having members from such class or category of persons.

(5) The society shall make provisions for co-option of persons to be members of the board having experience in the field of banking, management, finance, accounts, audit, human resource or specialization in any other field relating to the objects and activities undertaken by the co-operative society, as members of the board of such society:

Provided that, the number of such co-opted members shall not exceed two in addition to twenty-one directors specified in sub-section (3) of this section as such co-opted directors may or may not be the members of the society and shall not have the right to vote in the affairs and in any election of the co-operative society in their capacity as such member or to be eligible to be elected as office bearers of the board:

Provided further that, the functional directors of a co-operative society shall also be the members of the board and such members shall be excluded for the purpose of counting the total number of directors.

(6) The board shall have a chairman and such other office bearers as may be provided in the bye-laws who shall be elected from amongst the elected directors/appointed directors in terms of section 67A of this Act, in the manner provided in the bye-laws:

Provided that, member of the board shall file the return about their loan transactions and their dealings with the society in the form specified by the Registrar from time to time depending upon the type of society:
Provided further that, no person shall be, or shall continue to be, chairman and such other office bearers as may be provided in the bye laws, for a consecutive period of more than ten years and at the expiration of that period any such person shall cease to be chairman and or the office bearer of that society, and shall not be eligible for being re-elected or re-appointed as a Chairman or office bearer, until a period of five years has elapsed after expiry of the aforesaid period of ten years:

Provided also that, should the administrator is appointed or the Chairman is removed by no confidence motion within twenty-four months from the date on which the consecutive period of ten years would, but for such appointment or removal, have been completed, the Chairman shall be deemed to have completed the period of ten years on appointment of administrator or removal of Chairman, as the case may be:

Provided also that, no member shall hold the post of office bearer of more than one Apex or Federal society.

(7) The board may constitute sub-committees from among it’s directors and other office bearers for specific purpose and such committees shall submit their reports with recommendations or observations to the board for action, within the time specified by the board.

(8) Every director and employee of a society while exercising his power and discharging his duties shall,—

(a) act honestly and in good faith and in the best interest of the society; and

(b) exercise such care, diligence and skill as a reasonably prudent person would exercise in similar circumstances.

(9) A director or employee who is guilty of misappropriation, breach of trust or any other omission or commission, resulting in loss to the society shall be personally liable to make good that loss, without prejudice to such criminal action to which he is liable under the law.

(10) The members of the board and/or committee, as the case may be, shall be jointly liable for the decisions taken by the board and/or committee during its term relating to the business of the society. The members of the board and/or committee shall be jointly liable for all the acts and omissions detrimental to the interest of the society:

Provided that, before fixing any responsibility mentioned above, the Registrar shall inspect the records of the society and decide as to whether the losses incurred by the society are on account of acts or omissions on the part of the members of the board or of the committee or on account of any natural calamities, business complications, economic fluctuations, market fundamentals, accident or any circumstances beyond the control of such members:

Provided further that any member of the board or member of the committee who does not agree with any of the resolution or decision of the board or of the committee, as the case may be, may express his dissenting opinion which shall be recorded in the proceedings of the meeting and such member shall not be held responsible for the decision embodied in such resolution/decision and/or for any act or omission committed by the board or the committee as per such resolution/decision. Such dissenting member if he so desires may also communicate in writing his dissenting opinion to the Registrar within seven days from the date of such resolution/decision:

Provided also that any member who is not present for the meeting of the board or committee in which the business of the society was transacted, and who has not subsequently confirmed the proceedings of that meeting, such member shall also not
be held responsible for any of the business transacted in such meeting.

11. If the Auditor, Enquiry Officer or Inspecting Officer during the course of audit or enquiry or inspection has found certain discrepancies in the working of the society which are irregular, illegal in nature and detrimental to the interest of the society, the Registrar may take the cognizance of such irregularities or illegalities and after giving due opportunity to the Directors concerned of being heard, may disqualify him to continue on the board.”.

13. **Amendment of section 59A.** — In section 59A of the principal Act, in sub-section (1), the words “or Director”, wherever they occur, shall be omitted.

14. **Amendment of section 60.** — In section 60 of the principal Act, in sub-section (3),—

(i) for clause (b), the following clause shall be substituted, namely:—

“(b) shall have attended three annual general meetings of the society during the period of five years preceding the election;”;

(ii) after clause (b), the following clause shall be inserted, namely:—

“(c) shall have availed for three years in the preceding period of five years the service of a society to a minimum level as specified in the bye-laws.”.

15. **Amendment of section 61.** — In section 61 of the principal Act,—

(i) in clause (a), for the words “nine months”, the words “six months” shall be substituted;

(ii) after clause (c), the following clause shall be inserted, namely:—

“(d) they willfully allow any of the disqualified director to continue on the board.”.

16. **Amendment of section 62.** — In section 62 of the principal Act, in sub-section (2), for the expression “elected members”, the expression “elected members/directors appointed under section 67A of the Act” shall be substituted.

17. **Amendment of section 66.** — In section 66 of the principal Act,—

(i) for sub-section (1), the following sub-section shall be substituted, namely:—

“(1) The election of a board shall be conducted before the expiry of the term of the board so as to ensure that the newly elected members of the board assume office immediately on the expiry of the office of members of the outgoing board.”;

(ii) for sub-section (5), the following sub-section shall be substituted, namely:—

“(6) The election of the office bearers shall be conducted by the authorized person/authority/body within thirty days from the date of declaration of the result of the election to the board.”.

18. **Amendment of section 67.** — In section 67 of the principal Act, for sub-section (4), the following sub-section shall be substituted, namely:—

“(4) Any member of the board may resign his office by writing under his hand addressed to the Chairman and the Chairman may resign his office by writing under his hand addressed to the Chief Executive Officer who shall place the same in meeting of the board for consideration and acceptance. In the event of resignation of office bearer and acceptance of the same, the election of new office bearer shall be
done in accordance with the provisions of bye-laws of the society. In the event where the resignation is from majority of the members on the board including the Chairman, or otherwise such resignations shall be handed over to the Chief Executive Officer who shall forward the same to the Registrar. The Registrar, after receiving the resignations of the majority of the members of the board shall assess the situation and decide the course of action in accordance with the provisions of the Act.”.

19. Amendment of section 67A.— In section 67A of the principal Act, after clause (e), the following clauses shall be inserted, namely:—

“(f) any member of board attracts disqualification under the Act;

(g) majority of the members of the board resigns.”.

20. Substitution of section 69.— For section 69 of the principal Act, the following section shall be substituted, namely:—

“69. Directions by the Registrar for successful conduct of business.— The Registrar may, from time to time, issue such directions or directives to a co-operative society or a class of co-operative societies as he considers necessary for successful conduct of business and on all matters incidental thereto and such directions or directives shall be binding on them.”.

21. Substitution of section 71.— For section 71 of the principal Act, the following section shall be substituted, namely:—

“71. Supersession and suspension of board and interim management.— (1) Notwithstanding anything contained in any law for the time being in force, no board shall be superseded or kept under suspension for a period exceeding six months:

Provided that, the board may be superseded or kept under suspension in case,—

(a) of its persistent default; or

(b) of its negligence in the performance of duties; or

(c) the board has committed any act prejudicial to the interests of the co-operative society or its members; or

(d) there is stalemate in the constitution or functioning of the board; or

(e) the Registrar or authority or body as referred to in sub-section (5) of section 66 of the Act failed to conduct elections in accordance with this Act:

Provided further that the board of any such society shall not be superseded or kept under suspension where there is no Government shareholding or loan or financial assistance or any guarantee by the Government:

Provided further that in case of a co-operative society carrying on the business of banking, the provisions of the Banking Regulation Act, 1949 (Central Act 10 of 1949) shall also apply:

Provided also that in case of a co-operative society, other than a multi-State Co-operative society, carrying on the business of banking, the provisions of this section shall have the effect as if for the words “six months”, the words “one year” had been substituted.

(2) Before making such order the Registrar shall give an opportunity to the board of being heard in the matter, within fifteen days, from the date of issue of notice and by order supersede the board and appoint one or more administrator, who may or may not be the member of the society, to manage the affairs of the society for the period specified in sub-section (1).

(3) In case of supersession of board, the administrator appointed to manage the affairs of such society shall arrange for conduct of elections within the period specified in sub-section (1) and hand over the management to the elected board.
(4) The administrator so appointed shall have power to execute all or any of the functions of the board and to take all such actions as may be required in the interest of the society except admission of members.

(5) The Registrar may fix the remuneration payable to the administrator which shall be paid from the funds of the society.”.

22. Amendment of section 72.— In section 72 of the principal Act, for sub-section (2), the following sub-section shall be substituted, namely:—

“(2) Every society shall hold the annual general body meeting of its members within six months from the close of the co-operative year. At every annual general meeting of a society, the board shall lay before the society an audited balance sheet and profit and loss account for the year in the manner specified by the Registrar by general or special order in this behalf.

Explanation:— In the case of a society not carrying on business for profit, an income and expenditure account shall be placed before the society at the annual general meeting instead of profit and loss account; and all the references to “profit and loss account”, “profit” and “loss” in this Act, shall be construed in relation to such society as references, respectively, to the “income and expenditure account”, “income over expenditure” and “excess of expenditure over income.”;

(ii) in sub-section (3), the expression “or one-tenth of the representatives of a representative general body of the society constituted under section 69 of the Act” shall be omitted;

(iii) sub-section (6) shall be omitted.

23. Amendment of section 73.— In section 73 of the principal Act, for sub-section (4), the following sub-section shall be substituted, namely:—

“(4) Every society within forty-five days of the close of the financial year, shall prepare the Receipt and Payment statements/Trial Balance, Trading/Manufacturing Accounts, Profit and Loss Account/Income and Expenditure Account and Balance Sheet and within fifteen days from such preparation submit a copy thereof to the Registrar and the auditor.”.

24. Substitution of section 74.— For section 74 of the principal Act, the following section shall be substituted, namely:—

“74. Audit.— (1) Every society shall maintain accounts and records as provided under section 73 and such accounts shall be audited at least once in each financial year.

(2) The Registrar shall, with prior approval of the Government, constitute a panel of auditors from among the departmental auditors, chartered accountants within the meaning of the Chartered Accountants Act, 1949 (Central Act 38 of 1949) and who are members of the Institute of Chartered Accountants of India, holding certificate of practice and having their registered address within the State of Goa, and certified auditors from amongst the retired officers of the Government, who are holding diploma in co-operation of an institute of repute or having working experience of at least ten years in co-operative Audit.

(3) Every society shall cause to be audited by an auditor referred in sub-section (2), appointed by the general body of the society:

Provided that, no society shall appoint same auditor consecutively for more than two years.

(4) The accounts of every society shall be audited within six months of the close of the financial year to which such accounts relate.

(5) The remuneration of all auditors from the panel of auditors and audit fees for those
societies audited by the departmental auditors shall be fixed by the Registrar.

(6) The auditor shall be given notice of every general meeting and he shall be entitled to attend the meeting.

(7) The audit report of the accounts of an apex society shall be laid before the State Legislature in such manner as may be prescribed.

(8) If the Registrar finds it necessary or expedient to re-audit any or all accounts of the society, he may, by order, direct such re-audit and the provisions of this Act, applicable to audit of accounts of society, shall apply to such re-audit.”.

25. Amendment of section 75.— In section 75 of the principal Act, after sub-section (6), the following sub-sections shall be inserted, namely:

“(7) The Auditor shall discuss his findings during the course of audit with the board and issue certificate to the effect that he has duly notified his findings/observations to the board of the society.

(8) The Auditors shall be responsible for willful omission or failure to report to the Registrar, of mismanagement, misappropriation of societies funds or violation of any provision of the Act.”.

26. Substitution of section 81.— For section 81 of the principal Act, the following section shall be substituted, namely:

“81. Filing of returns.— Every co-operative society shall file returns, within six months of the close of every co-operative year, to the Registrar, including the following matters, namely:

(a) annual report of it’s activities;
(b) it’s audited statement of accounts;
(c) it’s audit rectification report, if any;
(d) plan for surplus disposal as approved by the general body of the co-operative society;
(e) list of amendments to the bye-laws of the co-operative society, if any;
(f) declaration regarding date of holding of it’s general body meeting alongwith notice, proceedings and number of members who attended such meetings;
(g) declaration regarding date of conduct of elections when due;
(h) names and addresses of the directors and their term of office;
(i) any other information required by the Registrar in pursuance of any of the provisions of this Act.”.

27. Amendment of section 83.— In section 83 of the Principal Act, existing sub-section (1), (2) and (3) shall be re-numbered as sub-section (2), (3) and (4) respectively, and before sub-section (2) as so numbered, the following sub-section shall be inserted, namely:

“(1) Notwithstanding anything contained in any other law for the time being in force, any dispute touching the election to the Board of Directors of society shall be referred by any of the parties to the dispute, to the Co-operative Tribunal within a period of 30 days from the date of declaration of the result of the election:

Provided that, the Co-operative Tribunal may entertain such dispute after expiry of such period if the party aggrieved satisfies the Co-operative Tribunal that he had sufficient cause for not referring the dispute within aforesaid period.”.

28. Amendment of section 85.— In section 85 of the principal Act, in sub-section (1), in clause (d), for the expressions “election of an office bearer” and “one month”, the expressions “election of the board and office bearers” and “thirty days” shall be respectively substituted.

29. Amendment of section 91D.— In section 91D of the principal Act, in sub-section (1), in
clause (b), after the expression “a decision, award”, the expression “or certificate granted under section 91C” shall be inserted.

30. Amendment of section 102.— In section 102 of the principal Act, after clause (m), the following clause shall be inserted, namely:—

“(ma) “other co-operative housing society” means a co-operative housing society other than defined under clauses (e), (f), (g), (h) and (i) of this section;”.

31. Amendment of section 110.— In section 110 of the principal Act,—

(i) in sub-section (2), for the expression “maintenance of the building”, the expression “maintenance of the building, common facilities and amenities” shall be substituted;

(ii) in sub-section (3), for the expression “apex housing finance society of the State”, the expression “apex housing finance society of the State or as per the provisions contained under section 55 of this Act” shall be substituted.

32. Insertion of new section 114A.— After section 114 of the principal Act, the following section shall be inserted, namely:—

“114A. Appeals.— (1) An appeal against an order or decision under section 10, 15, 16, 19, 20, 22(3), 25, 26, 59A, 66, 67A, 71, 88 and 92 shall lie to the Co-operative Tribunal.

(2) An appeal under this section shall be filed within 60 days of the date of the order or decision.

(3) Save as provided in this Act, no appeal shall lie against any order, decision or award passed in accordance with this Act, and every such order, decision or award shall be final, and where any order is passed on appeal, the same shall be final and no further appeal shall lie against it.”.

33. Amendment of section 118.— In section 118 of the principal Act, for clauses (b) to (f), the following clauses shall be respectively substituted, namely:—

“(b) Any co-operative society or any officer or member thereof, willfully makes a false return or furnishes false information or willfully or without any reasonable excuse disobeys any summons, requisition or lawful written order issued under the provisions of this Act, or willfully does not furnish the information required from it or him under the provisions of this Act;

(c) Any employer, without sufficient cause, fails to pay to a society the amount deducted by him under section 45 within a period of fourteen days from the date on which such deduction is made;

(d) Any officer or person having custody of the records, cash, etc., of any co-operative society willfully fails to hand over the custody of books, accounts, documents, records, cash, security and other property belonging to a co-operative society to a person authorised to have a custody of the same under this Act;

(e) Any person who acts in contravention of the provisions of this Act and whoever, before, during or after the election of members of the board or office bearers, adopts any corrupt practice;

(f) The board or any officer or employee of a co-operative society falsify or tamper with the records of the co-operative society;

(g) Any officer or employee of a co-operative society who dishonestly or fraudulently misappropriates, misuses or otherwise converts for his own use or intentionally causes loss to, the property of a society entrusted to him or under his control as such officer or employee or allows another person to do so.”.

34. Amendment of section 119.— In section 119 of the principal Act,—