

**OFFICE OF THE REGISTRAR COOPERATIVE SOCIETIES  
GOVT. OF N.C.T. OF DELHI, OLD COURT BUILDING,  
PARLIAMENT STREET, NEW DELHI-110001  
(HOUSING SECTION-II)**

F. No.47/ARH/Sec-II/RCS/2025/ 47-50

Dated:- 4/02/2026

**NOTICE UNDER RULE 79(8) OF THE DCS RULES, 2007**

Whereas a Special Audit of the accounts of Canara CGHS Ltd. for the financial years 2016-17 to 2020-21 was conducted and the Special Audit Report has been examined by this office.

Whereas, on examination of the said Special Audit Report and the observations of the AR (Audit) Branch, it has been observed that approval of the appointment of auditor from FY 2016-17 to 2020-21 had not been taken by the society from the O/o RCS. Also, it is observed that audit report of one financial year was signed/audited by two different CA firms i.e, in FY 2016-17, Canara CGHS Fund audit done by M/S KASG & Co. and Canara CGHS Development funds audit done by M/S SRP & Co. in same FY 2016-17.

Whereas, it has further been observed that Sh. Shankar Lal, partner of M/s Geeta Shankar & Co., which audited the Canara CGHS Fund for the financial years 2017-18, 2018-19 and 2019-20, had his wife as a member/resident of the society during the relevant period, which constitutes violation of Rule 79(8) of the Delhi Co-operative Societies Rules, 2007. And

Whereas, Rule 79(8) of the DCS Rules, 2007 provides that no order in respect of Special Audit or Re-Audit shall be passed without giving reasonable opportunity of being heard to the co-operative society and the auditor concerned.

Now, therefore, in compliance with the provisions of Rule 79(8) of the DCS Rules, 2007 and in pursuance of the Order dated 06.11.2025 of the Hon'ble Financial Commissioner, Delhi in Revision Petition No. 253/2024 (Canara CGHS Ltd. vs. RCS), the Co-operative Society and the concerned auditor are hereby afforded an opportunity of being heard in the matter.

Whereas, on the basis of the Special Audit Report for the financial years 2016-17 to 2020-21, certain irregularities and violations of the provisions of the Delhi Cooperative Societies Act, 2003 and the Rules made there under have been observed.

You are hereby required to appear for a hearing on 16.02.2026 at 03:00 PM in the office of the Registrar Cooperative Societies, Delhi, in connection with the observations in the Special Audit Report, for consideration of the need, if any, for re-audit for the financial years 2016-17 to 2020-2021. You may also submit your reply along with supporting documents for consideration during the hearing. Failing which, the matter shall be decided on the basis of the available records.

  
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Dated:-

1. The President/ Secretary, Canara CGHS Ltd., Plot No. 23, Sector-XIII, Rohini, Delhi 110085 with the direction to furnish all the relevant records/documents to the Inquiry Officer.
2. M/S A. Dhingra & Associates, BH-06, East Shalimar Bagh, New Delhi-110088.
3. PS to RCS, O/o Registrar Co-operative Societies, Parliament Street, New Delhi - 110001.
4. ✓ The Deputy Registrar (IT), O/o Registrar Co-operative Societies, Parliament Street, New Delhi- 110001 for uploading the same on the website of this department.

  
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