THE GOA CO-OPERATIVE SOCIETIES 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;

And 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 Go-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:—

Class	Sub-class	Examples of societies falling in the class or sub-class as the case may be
1	2	3
(1)Agricultural Marketing Society	—	All purchase and sale Unions and Marketing Societies of Agricultural Produce.
(2)Agricultural Service Co-operative Society.	—	Societies which render assistance to farmers agricultural labourers, rural artisans, etc
(3)Apex Society	—	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
(4)Consumers Co-operative Society	—	Stores and canteens.
(5)Co-operative Bank	(a)Central Bank	District Central Bank.
	(b)Other Banks	Urban Co-operative Banks.
(6)Co-operative Farming Societies	(a)Collective Farming Society	Farming Societies where major area of lands is acquired from outside agency for cultivation by members.
	(b)Joint Farming Society	Societies where the major area of land brought together for cultivation is held by members.
	(c)Other Farming Society	Dairy, Poultry, Fisheries, Salt Pans, etc.
(7)Co-operative Housing Society	(a)Co-ownership Housing Society	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.
	(b)Co-partnership Housing Society	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.
	(c) Co-operative House Mortgage Society	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.
	(d) Co-operative Housing Maintenance Society	a society formed by the owners of dwelling or commercial units in a building for the purpose of maintenance of the building and provision of common amenities.
	(e) Other Housing Society	house construction societies.
(8)Processing Society	(a) Agricultural Processing Society	Societies which process agricultural produce like Co-operative Sugar Factories, Oil Mills, Coconut and Cashew processing units.
	(b) Industrial Processing Society	Tanners Societies and coir processing Societies.
(9)Producers' Society	(a) Industrial Producers Society	Weavers' and Carpenters, Garments, etc.
	(b) Labourers' Industrial Society	Forest Labourers' Societies & Labour Contract Societies.
(10 Resource Society)	(a) Credit Resource Society	Agricultural Credit, Thrift & Urban Credit Societies and Salary Earners' Societies.

	(b)	Non-Credit Resource Society	Seeds and Implements and Agricultural Requisites Societies.
	(c)	Service Resource Society	Service Societies and Multipurpose Societies.
(11)Lift Irrigation Society	(a)	Lift Irrigation Society	Societies which provide water supply by motive power or otherwise to its members for agriculture, horticulture and other purposes.
	(b)	Flow Irrigation Society	Societies which use canals and perennial waters.
(12)General Society	(a)	Social	Better Living Societies and Educational Societies.
	(b)	Commercial	Insurance, Motor Transport Societies and Tourism related activities.
	(c)	Others	Not falling in either of the above Sub-clauses.

(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 therefore.

(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.

[1][(d) a copy of the challan/receipt of an amount of Rs. 200/-(Rupees Two Hundred Only) paid towards processing fees.]

(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.

[2]**[14A. Direction by Registrar for amalgamation, transfer, division or conversion of society.**¾(1) Before issuing any directions under sub-section (4A) of section 15 of the Act, the Registrar shall prepare a draft scheme in respect of such amalgamation, transfer, division or conversion stating in particular the manner in which the new Board of Directors of the society or societies resulting from such amalgamation, transfer, division or conversion shall be constituted and the bye-laws which such society or societies shall follow. The Registrar shall then consult such federal society as may be notified by the Government in Official Gazette and after considering the suggestions, if any, that may be made by such federal society, shall send a copy of the directions proposed to be issued by him under sub-section (4A) of section 15 of the Act, to the society or each of the societies, as the case may be, calling upon it or them to invite objections or suggestions from any member or class of members thereof or from any creditors or class of creditors and to submit such objections and suggestions together with it's own or their own suggestions and objections within a period of not less than two months from the date on which the copy of the aforesaid directions was received by it or them.

(2) The Registrar shall consider all such suggestions and objections and make such modifications in the directions as deemed fit by him and thereafter issue the same.

(3) Any member or creditor of the society who has objected to the scheme of amalgamation, transfer, division or conversion within the period specified in sub-rule (1), may apply to the Registrar for payment of his share or interest, if he is a member, or the amount in satisfaction of his dues, if he is a creditor. The Registrar may nominate an officer not below the rank of a Deputy Registrar to investigate and determine the payments required to be made to the member or creditor, as the case may be.

(4) Subject to the provisions of the Act, the rules and the bye-laws, the Registrar may by order, require the society concerned to meet in full or satisfy otherwise all dues of the members and creditors and

thereupon the society shall be bound to meet in full or satisfy otherwise all dues of the members and creditors within such time as may be specified by the Registrar in the order.]

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 re-construction 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 reconstruction, 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 office of the Registrar and 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 alongwith 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.—

Particulars of documents	Amount of fees	
	Inspection fees	Fees for filling returns
1	2	3
(i) Bye-laws and other documents specified under sections 38 and 81 of the Act		
(a)Bye-laws	Rs. 50/-	—
(a) (b)List of directors	Rs. 50/-	—
(ii)Returns filed under section 81 of the Act	—	Rs. 50/- each
(a)Returns under section 81 (a) to (d) of the Act	—	Rs. 20/- each
(b) Returns under section 81 (e) to (h) of the Act		

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.

(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.

(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 agricultural produce or other goods of such society or its members shall be excluded from 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 alphanumerical 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, except 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 5 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 atleast 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.

[3]**[51A.— Procedure for appointment and removal of directors, members of the committee etc.**¾

(1) Notwithstanding anything contained in the bye-laws of a society but subject to the provisions of section 71 of the Act, the Registrar may for reasons to be recorded by an order published in the Official Gazette, —

(a) remove the Committee of management or board of directors of a society and appoint a new committee of management or board of directors in it's place consisting of three or more members of the society, to manage the affairs of the society; or

(b) remove the committee of management or board of directors of a society and appoint one or more administrators, who need not be members of the society, to mange the affairs of the society; or

(c) remove any member of the committee of management or director on the board of directors of a society and appoint in his place such other member or director as he deems fit.

(2) Before making any order under sub-rule (1), the Registrar shall consult the federal society to which the society is affiliated and give an opportunity to the committee or the board of directors or the member or director concerned, to show cause within fifteen days from the date of issue of notice, why such an order should not be made.

(3) The member or director appointed under clause (c) of sub-rule (1) shall hold office so long as the member or director in whose place he is appointed would have held office, if the vacancy had not occurred.

(4) Notwithstanding anything contained in the bye-laws regarding holding of any meeting of the society, the Registrar may, by special or general order specify the procedure for holding meetings of the Committee or board of directors appointed by him under clause (a) of sub-rule (1).

(5) Immediately after the appointment of a new committee or board of directors, an administrator or administrators appointed under sub-rule (1), shall give the new committee or Board of Directors, the charge of the property, documents and accounts of the society.]

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 herein below, 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	Next day after the date of nomination after scrutiny.
(v)	Date of publication of list of valid	Com completion of Scrutiny. Not later than three days from the date of scrutiny.
(vi)	Date by which candidature may be withdrawn.	2 days from the date of publication of list of valid nomination.
(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 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 date on which the poll shall be	Not later than the 3rd day from the votes taken (time and place to be fixed by the Returning Officer).
(x)	Date of declaration of results of votes	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 alongwith 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;

(e) a child in arms accompanying a voter;

(f) a person accompanying a blind or infirm voter who cannot move without help;

(g) such other persons as the Returning Officer or the Presiding Officer may employ for the purpose of identifying the voter.

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. l0/- 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" subscribed 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 deem 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 alongwith 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 therefore.

(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 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.

[4]**[111A. Bond to be executed by members of Committee, set up by the Board of Directors or the Directors of a society, as the case may be.—** Every member of the Committee set up by the Board of Directors and the Directors of a society, shall execute a bond in Form "LL" hereto within fifteen days of his assuming the office. Such bond shall be executed on the stamp paper as provided under the Indian Stamp Act, 1899(2 of 1899). The expenditure on stamp paper shall be borne by the society. The Chief Executive Officer/Secretary of the society shall receive such bonds and keep them on record of the society and accordingly inform the Registrar within fifteen days from formation of the Committee.]

CHAPTER VIII

[5]**[Accounts, Audit, Inquiry and Inspection]**

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/-

(2) 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.

[6]**[114A. Procedure for the conduct of inquiry and inspection**.¾ (1) An order authorizing inquiry or inspection under section 76A or section 77 of the Act shall, among other things, contain the following:-

(a) the name of the person authorised to conduct the inquiry or inspection;

(b) the name of the society whose affairs are to be inquired into or whose books are to be inspected;

(c) the specific point or points on which the inquiry or inspection is to be made, the period within which the inquiry or inspection is to be completed and report submitted to the Registrar;

(d) any other matter relating to the inquiry or inspection.

(2) A copy of every order authorizing inquiry or inspection under section 76A or section 77 of the Act shall be supplied to the federal society or societies to which the society in respect of which the order is issued, is affiliated.

(3) If the inquiry or inspection cannot be completed within the time specified in the order referred to in sub rule (1) the person conducting the inquiry or inspection shall submit a report stating the reasons for the failure to complete the inquiry or inspection within the time specified in the order and the Registrar shall hold the inquiry or inspection himself or entrust it to some other person as he deems fit, so however that the inquiry shall be completed within a period of four months from the date of ordering the inquiry as specified in sub-section (4) of Section 77 of the Act.

(4) On receipt of the order referred to in sub-rule (1), the person authorised to conduct the inquiry or inspection shall proceed to examine the relevant books of accounts and other documents in possession of the society or any of it's officers, agents or servants and obtain such information or explanation from any such officers, directors, agents or servants of the society in regard to the transaction and working of the society as he deems necessary for the conduct of such inquiry or inspection.

(5) The person authorised to conduct the inquiry or inspection shall submit his report to the Registrar, on all the points mentioned in the order referred to in sub-rule (1). The report shall contain his findings and the reasons therefor supported by such documentary or other evidence as recorded by him during the course of his inquiry or inspection. He shall also specify in his report the costs of the inquiry or inspection together with reasons and recommend to the Registrar the manner in which the entire costs or a part thereof may be apportioned amongst the parties specified in sub-section (1) of section 77 of the Act. The Registrar shall pass such order thereon as may be considered just after giving a reasonable opportunity of being heard to the person or persons concerned.

(6) The cost of the inquiry or inspection apportioned by the Registrar under sub-rule (5) shall be recovered as provided in sub-rule (4) of rule 114. The Registrar may direct that such costs or any part thereof shall be paid from the funds of the society.]

CHAPTER IX

[7][Disputes and Arbitration

115. Reference of dispute . ¾ A reference of a dispute under section 83 shall be made in writing to the Registrar in form "N" hereto wherever necessary, the Registrar may require the party referring the dispute to him to produce a certified copy of the relevant records on which the dispute is based and such other statements or records, as may be required by him, before proceeding with the consideration of such reference.

116. Appointment of Registrar's nominee or board of nominees.¾ (1) The Registrar may, by general or special order notified in the Official Gazette, appoint any person to be his nominee for deciding disputes arising in anyone or more societies situated in such area and for such period as may be specified in the order.

(2) The Registrar may, by order in the Official Gazette, appoint a board of nominees consisting of two or more nominees appointed under sub-rule (1), for deciding disputes arising in anyone or more societies within such area and for such period as may be specified in the order.

(3) Where a board of nominees is appointed under sub-rule (2), one of the nominees on the board shall be appointed by the Registrar to be the Chairman of the board, who shall fix the date, time and place of hearing disputes referred to the board and carry out the necessary correspondence in connection with the disposal of such disputes.

117. Procedure for hearing and decision of disputes.¾ (1) When any dispute is referred to the Registrar's nominee or to a board of nominees for decision and is not decided by him or it within two months or such further period as the Registrar may allow, the Registrar may withdraw the dispute from the nominee or, as the case may be, the board of nominees and decide the dispute himself or refer it again to another nominee or a board of nominees for decision.

(2) The Registrar or his nominee or the board of nominees shall record in English or in Marathi or in Konkani or in Hindi the evidence of the parties to the dispute and witnesses who attend, and upon the evidence so recorded, and upon consideration of any documentary evidence produced by either party, a decision in writing shall be given. Such decision shall be pronounced either at once or on some future date of which due notice shall be given to the parties.

(3) Where any party duly summoned to attend the proceeding fails to appear, the dispute may be decided exparte.

(4) In deciding the dispute, where there is no unanimous decision, the opinion of the majority of the board of nominees shall prevail. Where the opinion of the nominees on the board is equally divided, the opinion of the Chairman of the board shall prevail.

(5) Any award made, decision given or order passed by the Registrar's nominee or board of nominees or a person authorised under section 76A, shall be sent by him or by the Chairman of the board with all the papers and proceedings of the dispute to the Registrar within 15 days from the date on which it is made, given or passed.

118. Summonses, notices and fixing of dates, place, etc. in connection with the disputes. ¾(1) The Registrar, his nominee, or the Chairman of the board of nominees may issue summonses or notices at least fifteen days before the date fixed for hearing of the dispute requiring, ¾

(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 Registrar or his nominee or the Chairman of the board of nominees may be served through any employee of the Cooperative Department or of Federal Society or through the Chairman or Secretary of the society or by registered post with acknowledgement due. Every person or society to whom summonses or notices are sent for service shall be bound to serve them within a reasonable time.

(3) The officer serving summons or notice shall, in all cases in which summons or notice has been served, endorse or annexe 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 officer issuing the summons or notice may examine the serving officer on oath or cause him to be so examined by officer through whom it is served 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.

(5) The mode of serving summonses and notices as laid down in sub-rules (1) to (4) shall mutatis mutandis apply to the service of summonses or notices, ¾

(i) issued by the Registrar or the person authorised by him, when acting under section 76A or 77,

(ii) issued by an auditor, when acting under section 74, or

(iii) issued by a liquidator, when acting under section 95.

119. Investigation of claims and objections against any attachment.¾ Where any claim or objection has been preferred against the attachment of any property under section 88 on the ground that such property is not liable to such attachment, the Registrar, his nominee or board of nominees shall investigate into claim or objection and dispose it of on merits:

Provided that, no such investigation shall be made when the Registrar or his nominee or board of nominees considers that the claim or objection is frivolous.

120. Procedure for the custody of property attached under section 88.— (1) Where the property to be attached is movable property, other than agricultural produce, in the possession of the debtor, the attachment shall be made by 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 expense of keeping it in custody is likely to exceed it's value, the attaching officer may sell it at once.

(2) Where it appears to the officer ordering conditional attachment under section 88 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 (5 of 1908) or any other law for the time being in force.

(3)(a) 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 promising all persons from taking any benefit from such transfer or charge.

The order shall be proclaimed at some place on or adjacent to such property by beat of drum or other customary mode, and a copy of the order shall be fixed on a conspicuous place in the village and where the property is land paying revenue to the Government, also in the offices of any Revenue Officer, Sub-Registrar and Village Panchayat within those jurisdiction the property is situated.

121. **Procedure for attachment and sale of property for realization of any security given by person in course of execution proceedings**.¾ The procedure laid down in rules 120 and 123 shall mutatis mutandis apply for attachment and sale of property for the realization of any security given by a person in the course of execution proceedings.

122. Issue of proclamation prohibiting private transfers of property.¾ The Registrar or liquidator when acting under clause (a) of section 91 shall, at the time of signing a certificate affecting any property, issue a proclamation in Form "O" and in the case of immovable property shall also forward a copy of the proclamation to any Revenue Officer, Sub-Registrar and Village Panchayat within whose jurisdiction the property is situated, who shall cause an entry about such certificate to be made in the Record of Rights.

123. Procedure for execution of orders and awards.¾ (1) Every order or award passed by the Registrar, or the person authorised by him or his nominee or board of nominees under sections 88 or 89 shall be forwarded by the Registrar to the society or to 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.

(2) If the amount due under the award is not forthwith recovered, or the order there under is not carried out, it shall be forwarded to the Registrar with an application for execution alongwith all information required by the Registrar, for the issue of certificate under section 91. The applicant shall state whether he desires to execute the award by a Civil Court or through the appropriate authority as provided under section 91 or through the Registrar as provided under section 91D.

(3) On receipt of such application for execution, the Registrar shall forward the same to the proper authority for execution alongwith a certificate issued by him under section 91 and a proclamation issued under rule 122 in the manner specified therein.

(4) Every order passed in appeal under section 90 shall also be executed in the manner laid down in sub-rule (2) and (3).

124. Execution of Decrees.— (1) Any society or creditor holding a decree (hereinafter referred to as the "applicant") requiring the provisions of section 91D to be applied, shall apply to the Registrar, or an Officer mentioned in said section 91D within whose jurisdiction the debtor resides or the property of the debtor is situated for the said purpose.

(2) Every such application shall be made in the form specified by the Registrar and shall be signed by the applicant and shall be accompanied by deposit, if required, at such scales as may be specified by a general or special order by the Registrar. When an application is submitted on behalf of a society, a copy of the resolution of the board of directors of the society authorizing the applicant to sign the application shall also accompany the application. The applicant may indicate whether he wishes to proceed against the immovable property mortgaged to the applicant or other immovable property or to secure the attachment of movable property.

(3) On receipt of such application, or when the Registrar is proceeding under rule 125, the correctness and genuineness of the particulars set forth in the application shall be verified with the records, if any, in the office of the Registrar and prepare a demand notice in writing in duplicate in the form specified by the Registrar, setting forth the name of the defaulter and the amount due and forward it to the Sale Officer, appointed 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.

(4) Unless the applicant has expressed a desire that proceedings should be taken in a particular order as laid down in sub-rule (2), execution shall ordinarily be taken in the following manner namely:-

(i) movable property of the defaulter shall be first proceeded against, but this shall not preclude the immovable property being proceeded against simultaneously in case of necessity;

(ii) if there is no movable property, or if the sale proceeds of the movable property, or properties attached and sold are insufficient to meet in full the demand of the applicant, the immovable property mortgaged to the applicant, or other immovable property belonging to the defaulter may be proceeded against.

(5) In the seizure and sale of movable property, the following rules shall be observed:-

(a) The Sale Officer shall, after giving previous notice to the applicant, proceed to the village or place where the defaulter resides or the property to be distrained is situated and serve a demand notice upon the defaulter if he is present. If the amount due together with the expenses be not at once paid, the Sale Officer shall make the distress and shall immediately deliver to the defaulter a list or inventory of the property distrained and an intimation of place, day and hour at which the distrained property will be brought to sale if the amount due are not previously discharged. If the defaulter is absent, the Sale Officer shall serve the demand notice on some adult male member of his family, or on his authorised agent, or when such service cannot be effected, shall affix a copy of the demand notice on some conspicuous part of his residence. He shall then proceed to make the distress and shall affix the list of the property attached on the usual place of residence of the defaulter endorsing thereon the place where the property may be lodged or kept and an intimation of the place, day and hour of sale.

(b) After a distress is made, the Sale Officer may arrange for the custody of the property attached with the applicant or otherwise. If the sale Officer requires the applicant to undertake the custody of the property, he shall be bound to do so and any loss incurred owing to his negligence shall be made good by the applicant. If the attached property is live-stock, the applicant shall be responsible for providing the necessary food therefor. The Sale Officer may, at the instance of the defaulter or of any person claiming an interest in such property, leave it in the village or place where it was attached, in charge of such defaulter or such person, if he enters into a bond in the form specified by the Registrar with one or more sufficient sureties for the production of the property as and when called for.

(c) The distress shall be made after sunrise and before sunset and not at any other time.

(d) The distress levied shall not be excessive, that is to say, the property distrained shall as nearly as possible be proportionate to the sum due by the defaulter together with interest and all expenses incidental to the distraint, detention and sale.

(e) If the crops or ungathered products of the land belonging to a defaulter are attached, the Sale Officer may cause them to be sold when fit for reaping or gathering, or at his option may cause them to be reaped or gathered in due season and stored in proper place until sold. In the latter case, the expenses of reaping or gathering and storing such crops or products shall be defrayed by the owner upon his redeeming the property or from the proceeds of the sale in the event of it's being sold.

(f) The sale Officer shall not work the bullocks or cattle, or make use of the goods or effects distrained, and he shall provide the necessary food for the cattle or livestock. The expenses incurred by the Sale officer for providing necessary food for the cattle or livestock shall be defrayed by the owner upon his redeeming the property or from the proceeds of the sale in the event of it's being sold.

(g) It shall be lawful for the Sale Officer to force open any stable, cow house, granary, godown, out house or other building and he may also enter any dwelling house, the outer door of which may be open and may break open the door of any room in such dwelling house for the purpose of attaching property belonging to a defaulter and lodged therein, provided always that it shall not be lawful for the Sale Officer to break open or enter apartment in such dwelling house appropriated for the zenana or residence of women except as hereinafter provided.

(h) Where the Sale Officer may have reason to believe that the property of defaulter is lodged with in a dwelling house the outer door of which may be shut or within any apartments appropriated to women which by custom or usage are considered private, the Sale Officer shall report the fact to the officer incharge of the nearest police station. On such report, the officer in charge of the said Police station shall send a police officer to the spot in the presence of whom the Sale Officer may force open the outer

door of such dwelling house or break open the door of any room within the house except the room appropriated to women. The Sale Officer may also, in the presence of a police officer, after the notice given for the removal of women within a zenana, and after furnishing means for their removal in a suitable manner if they be women of rank, who, according to the customs or usage cannot appear in public, enter the zenana apartment for the purpose of distraining the defaulter's property, if any, deposited therein but such property, if found, shall be immediately removed from such apartments after which they shall be left free to the former occupants.

(i) The Sale Officer on the day previous to and on the day of sale cause proclamation of time and place of the intended sale to be made by beat of drum in the village in which the defaulter resides and in such other place or places as the Sale Officer may consider necessary to give due publicity to the sale. No sale shall take place until after the expiration of the period of fifteen days from the date on which the sale notice has been served or affixed in the manner laid down in clause (a) of this sub-rule:

Provided that where the property seized is subject to speedy and natural decay, or where the expenses of keeping it in custody is likely to exceed it's value, the Sale Officer may sell it, at any time, before the expiry of the said period of fifteen days, unless the amount due is sooner paid.

(j) At the appointed time, the property shall be put in one or more lots, as the Sale Officer may consider advisable and shall be disposed of to the highest bidder;

Provided that it shall be open to the Sale Officer to decline to accept the highest bid where the price offered appears to be unduly low or for other adequate reasons:

Provided further that, the Sale Officer may, in his discretion, adjourn the sale to a specified day and hour recording his reasons for such adjournment. Where the sale is so adjourned for a longer period than seven days, a fresh proclamation under clause (i) shall be made unless the defaulter consents to waive it.

(k) The property sold shall be paid for in cash at the time of sale, or as soon thereafter as the Sale Officer shall appoint, and the purchaser shall not be permitted to carry away any part of the property until he has paid for it in full. Where the purchaser fails in the payment of purchase money, the property shall be resold.

(l) Where the proceeds from the sale of the property exceeds the amount due from the debtor, the excess amount, after deducting the interest and the expenses of process and other charges, shall be paid to the defaulter.

(m) Where prior to the day fixed for sale, the defaulter or any person acting on his behalf or any person claiming an interest in the property attached, pays the full amount due including interest, batta and other costs incurred in attaching the property, the Sale Officer shall cancel the order of attachment and release the property forthwith.

(n) The movable properties exempted from attachment by the proviso to section 60 of the Code of Civil Procedure, 1908 (5 of 1908) shall not be liable to attachment or sale under these rules.

6. Where the movable property to be attached is the salary or allowances or wages of a public officer or a railway servant or a servant of a local authority or a firm or a company, the Registrar or Officer mentioned in section 91D may, on receiving a report from the Sale Officer, order that the amount shall subject to the provisions of section 60 of the Code of Civil Procedure 1908 (5 of 1908), be with held from such salary or allowances or wages either in one payment or by monthly installments as the Registrar or such Officer may direct and upon the receipt of the order, the officer or the other person whose duty is to disburse such salary or allowance or wages shall withhold and remit to the Sale Officer, the amount due under the order or the monthly installment, as the case may be.

7 (i) Where the property to be attached consists of the share or interest of the defaulter in movable property belonging to him and another as co-owners, the attachment shall be made by a notice to the defaulter, prohibiting him from transferring the share or interest or charging it in any way.

(ii) Where the property to be attached is a negotiable instrument not deposited in Court, nor in the custody of a public officer, the attachment shall be made by actual seizure and the instrument shall be brought to the office of the Officer ordering the attachment and be held subject to his further orders.

(iii) Where the property to be attached is in the custody of any Court or Public Officer, the attachment may be made by a notice to such Court or Officer, requesting that such property and any interest or dividend becoming payable thereon may be hold subject to the further demands of the Officer issuing the notice:

Provided that, where such property is in the custody of a Court or Recovery Officer of another district, any question of title or priority arising between the applicant and any other person not being the defaulter claiming to be interested in such property by virtue of any assignment, attachment or otherwise shall be left to be determined by such Court or Recovery Officer, as the case may be.

(8) (i) Where the property to be attached is a decree either for the payment of money or for sale in enforcement of a mortgage or charge, the attachment shall be made, if the decree sought to be attached was passed by the Registrar or by a nominee or board of nominees to whom a dispute was referred by the Registrar under section 86, then by the order of the Registrar.

(ii) Where the Registrar makes an order under clause (i), he shall, on the application of the applicant who has attached the decree, proceed to execute the attached decree and apply the net proceeds in satisfaction of the decree sought to be executed.

(iii)The holder of a decree sought to be executed by the attachment of another decree of the nature specified in clause (i), shall be deemed to be the representative of the holder of the attached decree and to be entitled to execute such attached decree in any manner for the holder thereof.

(iv) Where the property to be attached in execution of a decree is a decree other than a decree of the nature referred to in clause (i), the attachment shall be made by the issue of a notice by the Registrar or Officer mentioned in section 91D, to the holder of such decree, prohibiting him from transferring or charging the same in any way.

(v) The holder of a decree attached under this sub-rule shall give the Officer executing the decree such information and aid as may reasonably be required.

(vi) On the application of the holder of a decree sought to be executed by the attachment of another decree, the Officer making an order of attachment under this sub-rule shall give notice of such order to the judgment debtor bound by the decree attached; and no payment or adjustment of the attached decree made by the judgment debtor in contravention in such order after receipt of notice thereof, either through the Recovery Officer or otherwise, shall be recognized so long as the attachment remains in force.

(9) Where the movable property to be attached is, ¾¾

(a) a debt due to the defaulter in question,

(b) a share in the capital of a corporation or a deposit invested therein, or

(c) other movable property not in the possession of the defaulter, except property deposited in, or in the custody of, any Civil Court, the attachment shall be made by a written order signed by the Registrar or the Officer mentioned in section 91D of the Act, prohibiting, ¾¾

(i) in the case of a debt, the creditor from recovering the debt and the debtor from making payment thereof;

(ii) in the case of a share or a deposit, the person in whose name the share or the deposit may be standing, from transferring the share or deposit or receiving any dividend or interest thereon; and

(iii) in the case of any other movable property, the person in possession of it from giving it over to the defaulter.

A copy of such order shall be sent in the case of the debt to the debtor, in the case of the share or deposit, to the proper officer of the corporation and in the case of any other movable property to the person in possession of such property. As soon as the debt referred to in clause (a) or the deposit referred to in clause (b) matures, the Registrar or officer mentioned in section 91D of the Act, may direct the person concerned to pay the amount to him. Where the share is not withdrawable, the Registrar or the said Officer shall arrange for its sale through a broker. Where the share is withdrawable, it's value shall be paid

to the Registrar or to the said officer or to the party referred to in clause (c). The person concerned shall place it in the hands of the Registrar or said Officer as it becomes deliverable to the debtor.

(10) Immovable property shall not be sold in execution of a decree unless such property has been previously attached:

Provided that where the decree has been obtained on the basis of a mortgage of such property, it shall not be necessary to attach it.

(11) In the attachment and sale or sale without attachment of immovable property, the following rules shall be observed:-

(a) The application presented under sub-rule (2) shall contain a description of the immovable property to be proceeded against, sufficient for it's identification and in case such property can be identified by boundaries or numbers in a record of settlement of survey, the specification of such boundaries or numbers and the specification of the defaulter's share or interest in such property to the best of the belief of the applicant and so far as he has been able to ascertain it.

(b) The demand notice issued by the Registrar or by the Officer mentioned in section 91D under sub-rule (3) shall contain the name of the defaulter, the amount due, including the expenses, if any, and the batta to be paid to the person who shall serve the demand notice, the time allowed for payment and in case of non-payment, the particulars of the properties to be attached and sold or to be sold without attachment, as the case may be. After receiving the demand notice, the Sale Officer shall serve or cause to be served a copy of the demand notice upon the defaulter or upon some adult male member of his family at his usual place of residence, or upon his authorized agent or, if such personal service is not possible, shall affix a copy thereof on some conspicuous part of the immovable property about to be attached and sold or sold without attachment, as the case may be:

Provided that, where the Registrar or Officer mentioned in section 91D of the Act is satisfied that defaulter with intent to defeat or delay the execution proceeding against him is about to dispose of the whole or any part of his property, the demand notice issued by the Registrar or said Officer under sub-rule (3) shall not allow any time to the defaulter for payment of the amount due by him and the property of the defaulter shall be attached forthwith.

(c) If the defaulter fails to pay the amount specified in the demand notice within the time allowed, the Sale Officer shall proceed to attach and sell, or sell without attachment, as the case may be, the immovable property mentioned in the application for execution in the following manner.

(d) Where attachment is required before sale, the Sale Officer shall, if possible, cause a notice of attachment to be served on the defaulter personally. Where personal service is not possible, the notice shall be affixed in some conspicuous part of the defaulter's last known residence, if any. The fact of attachment shall also be proclaimed by beat of drum or other customary mode at some place on, or adjacent to, such property and at such other place or places as the Registrar or Officer as mentioned in section 91D of the Act may consider necessary to give due publicity to the sale. The attachment notice shall set forth that unless the amount due with interest and expenses be paid within the date therein mentioned, the property will be brought to sale. A copy of attachment notice shall be sent to the applicant. Where the Sale Officer so directs, the attachment shall also be notified by public proclamation in the Official Gazette.

(e) Proclamation of sale shall be published by affixing a notice in the office of the Registrar or Officer mentioned in section 91D of the Act and the taluka office at least thirty days before the date fixed for the sale and also by beat of drum in the village (on two consecutive days previous to the date of sale and on the day of sale prior to the commencement of the sale). Such proclamation shall, where attachment is required before sale, be made after the attachment has been effected. Notice shall also be given to the applicant and the defaulter. The proclamation shall state the time and place of sale and specify as fairly and accurately as possible in the following manner:-

(i) the property to be sold;

(ii) the any encumbrance to which the property is liable;

(iii) amount for the recovery of which sale is ordered; and

(iv) every other matter which the Sale Officer considers material for a purchaser to know in order to judge the nature and value of the property.

(f) (i) When any immovable property is sold under these rules, the sale shall be subject to the prior encumbrances on the property, if any. The applicant shall, when the amount for the realization of which the sale is held exceeds Rs. 100/-, furnish to the Sale Officer within such time as may be fixed by him or by the Registrar or by the Officer mentioned in section 91D of the Act,

an encumbrance certificate from the Registration Department for the period of not less than twelve years prior to the date of attachment of the property sought to be sold, or in cases falling under the proviso to sub-rule (10), prior to the date of the application for execution. The time for production of the encumbrance certificate may be extended at the discretion of the Sale Officer or the Registrar or Officer mentioned in section 91D of the Act, as the case may be, the sale shall be by public auction to the highest bidder:

Provided that it shall be open to the Sale Officer to decline to accept the highest bid where the price offered appears to be unduly low or for other adequate reasons.

Provided further that the Registrar or the Officer mentioned in section 91D of the Act or the Sale Officer may, in his discretion, adjourn the sale to a specified day and hour, recording his reason for such adjournment. Where a sale is so adjourned for the longer period than seven days, a fresh proclamation under clause (e) shall be made, unless the defaulter consents to waive it.

(ii) The sale shall be held after the expiry of not less than thirty days calculated from the date on which notice of the proclamation was affixed in the office of the Registrar or said Officer. The time and place of the sale shall be fixed by the Registrar or said Officer and the place of sale shall be the village where the property to be sold is situated or such adjoining prominent place of public resort as may be fixed by the Registrar or said Officer.

Provided also that in cases where an encumbrance certificate is not obtainable owing to the destruction of the connected records, an affidavit from the village Talathi or corresponding officer in regard to the encumbrances known to him supported by a certificate from the Registration Department that the encumbrance certificate cannot be granted owing to the destruction of the connected records, shall be accepted in place of an encumbrance certificate.

(g) A sum of money equal to 15 per cent of the price of the immovable property shall be deposited by the purchaser in the hands of the Sale Officer at the time of the purchase, and in default of such deposit, the property shall forthwith be resold;

Provided that where the applicant is the purchaser and is entitled to set off the purchase money under clause (k), the Sale officer shall dispense with the requirements of this clause.

(h) The remainder of the purchase money and the amount required for the general stamp for the sale certificate shall be paid within fifteen days from the date of sale:

Provided that the time for payment of the cost of the stamp may, for good and sufficient reasons, be extended at the discretion of the Registrar or Officer mentioned in section 91D of the Act , upto thirty days from the date of sale:

Provided further that, in calculating the amounts to be paid under this clause, the purchaser shall have the advantage of any set off to which he may be entitled under clause (k).

(i) In default of payment within the period mentioned in the last preceding clause (h) the deposit may, if the Registrar or such Officer thinks fit, after defraying the expenses of the sale, be forfeited to the Government and the defaulting purchaser shall forfeit all claims to the property or to any part of the sum for which it may subsequently be sold.

(j) Every resale of immovable property in default of payment of the amounts mentioned in clause (h) within the period allowed for such payment, shall be made after the issue of a fresh proclamation in the manner and for the period here in before specified for the sale.

(k) Where an applicant purchases the property, the purchase money and the amount due on the decree shall be set off against one another, and the Sale Officer shall enter up satisfaction of the decree in whole or in part accordingly.

(12) Where prior to the date fixed for a sale, the defaulter or any person acting on his behalf or any person claiming an interest in the property sought to be sold, tenders payment of the full amount due together with interest, batta and other expenses incurred in bringing the property to sale including the expenses of attachment, if any, the Sale Officer shall forthwith release the property after canceling, where the property has been attached, the order of attachment.

(13) (i) Where immovable property has been sold by the Sale Officer, any person either owing such property or holding any interest therein by virtue of a title acquired before such sale may apply to have the sale set aside on his depositing with the Registrar or Officer mentioned in section 91D of the Act,—

(a) for payment to the purchaser, sum equal to five percent of purchase money and

(b) for payment to the applicant, the amount of arrears specified in the proclamation of sale as that for the recovery of which the sale was ordered together with interest thereon and the expense of attachment, if any, and sale and other costs due in respect of such amount less, amount which may since the date of such proclamation have been received by the applicant.

(ii) If such deposit and application are made within thirty days from the date of sale, the Registrar or Officer mentioned in section 91D of the Act, shall pass an order setting aside the sale and shall repay to the purchaser, the purchase money so far as it has been deposited, together with the 5 per cent of such purchase money deposited by the applicant:

Provided that, if more persons than one have made deposit and application under this sub-rule, the application of the first depositor to the officer authorized to set aside the sale, shall be accepted.

(iii) If a person applies under sub-rule (14) to set aside the sale of immovable property, he shall not be entitled to make any application under this sub-rule.

(14) (i) At any time within thirty days from the date of the sale of immovable property, the applicant or any person entitled to share in a rateable distribution of the assets or whose interests are affected by the sale, may apply to the Registrar or Officer mentioned in section 91D of the Act, to set aside the sale on the ground of a material irregularity or mistake or fraud in publishing or conducting it:

Provided that no sale shall be set aside on the ground of irregularity or fraud unless the Registrar or such Officer is satisfied that the applicant has sustained substantial injury by reason of such irregularity, mistake or fraud.

(ii) If the application be allowed, the Registrar or such Officer shall set aside the sale and may direct a fresh one.

(iii) On the expiration of thirty days from the date of sale, if no application to have the sale set aside is made or if such application has been made and rejected, the Registrar or Officer mentioned in section 91D of the Act, shall make an order confirming the sale:

Provided that, if he shall have reason to believe that the sale ought to be set aside notwithstanding that no such application has been made or on grounds other than those alleged in any application which has been made and rejected, he may, after recording his reasons in writing, set aside the sale.

(iv) Wherever the sale of any immovable property is not so confirmed or is set aside, the deposit or the purchase money, as the case may be, shall be returned to the purchaser.

(v) After the confirmation of any such sale, the Registrar or Officer mentioned in section 91D of the Act, shall grant a certificate of sale bearing his seal and signature to the purchaser, and such certificate shall state the property sold and the name of the purchaser.

(15) It shall be lawful for the Sale Officer to sell the whole or any portion of the immovable property of a defaulter in discharge of money due;

Provided that, so far as may be practicable, no larger section or portion of immovable property shall be sold than may be sufficient to discharge the amount due with interest and expenses of attachment, if any, and sale.

(16) Persons employed in serving notice or in other process under these rules shall be entitled to batta at such rates as may, from time to time, be fixed by the recovery Officer/Registrar.

(17) Where the cost and charges incurred in connection with attachment and sale of movable property or the attachment and sale or sale without attachment of immovable property under this rule, exceeds the amount of the cost deposited by the applicant, such excess shall be deducted from the sale proceeds of the property sold or the moneys paid by the defaulter, as the case may be, and the balance shall be made available to the applicant.

(18) Every person making a payment towards any money due for the recovery of which application has been made under this rule shall be entitled to a receipt for the amount signed by the Sale Officer or other officer empowered by the Registrar or by the Officer mentioned in the section 91D of the Act, in that behalf, such receipt shall state the name of the person making the payment and the subject matter in respect of which the payment is made.

(19) (a) Where any claim is preferred to, or any objection is made to, the attachment of any property attached under this rule on the ground that such property is not liable to such attachment, the Sale Officer shall investigate the claim or objection and dispose it of on merits:

Provided that no such investigation shall be made when the Sale Officer considers that the claim or objection is frivolous.

(b) Where the property to which the claim or objection relates has been advertised for sale, the Sale Officer may postpone the sale pending the investigation of the claim or objection.

(c) Where a claim or an objection is preferred, the party against whom an order is made may institute a suit to establish the right which he claims to the property in dispute, but, subject to the result of such suit, if any, the order shall be final.

(20) (i) Any deficiency of price which may arise on a re-sale held under clause (I) of sub-rule(II) by reason of the purchaser's default, and all expenses attending such resale shall be certified by the Sale Officer to the Registrar or the Officer mentioned in the section 91D of the Act, and shall, at the instance of either the applicant or the defaulter, be recoverable from the defaulting purchaser under the provisions of this rule. The costs, if any, incidental to such recovery shall also be borne by the defaulting purchaser.

(ii) Where the property may on the second sale, sell for a higher price than at the first sale, the defaulting purchaser at the first sale, shall have no claim to the difference or increase.

(21) Where any property has been attached in execution of a decree, but by reason of the applicant's default the Registrar or the Officer mentioned in the section 91D of the Act, is unable to proceed further with the application for execution, he shall either dismiss the application or for any sufficient reason adjourn the proceedings to a future date. Upon the dismissal of such application, the attachment shall cease.

(22) Where assets are held by the Sale Officer and before the receipt of such assets, demand notices in pursuance of application for execution of decree against the same defaulter have been received from more than one applicant and the applicants have not obtained satisfaction, the assets after deducting the costs or realizations, shall be rateably distributed by the Sale Officer among all such applicants in the manner provided in section 73 of the Code of Civil Procedure, 1908 (5 of 1908), or any other law for the time being in force.

(23) Where a defaulter dies before the decree has been fully satisfied, an application under sub-rule (1) may be made against the legal representative of the deceased and thereupon all the provisions of this rule shall, save as otherwise provided in this sub-rule, apply as if such legal representative were the defaulter. Where the decree is executed against such legal representative, he shall be liable only to the extent of the property of the deceased which has come to his hands and has not been duly disposed of and for the purpose of ascertaining such liability, the Registrar or the Officer mentioned in the section 91D

of the Act, executing the decree may, of his own motion or on the application of the applicant compel such legal representative to produce such accounts as he thinks fit.

125. Execution of awards or orders in special cases.¾ Subject to the provisions of section 91 of the Act, the Registrar, may, by an order in writing specially authorize any officer of the Co-operative Department or any officer of a federal society or a Central Bank, on an application made by it, to call for and send awards or orders obtained by any society for execution. The society or societies in respect of which these powers are to be exercised shall be specified in the order.

126. Transfer of property which cannot be sold.¾ (1)When in execution of an 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 of some person on his behalf or of some person claiming it under a title created by the defaulter subsequent to the issue of the certificate by the Registrar or Liquidator under clause (a) or (b) of the said section, the officer conducting the execution shall as soon as practicable report the fact to the Court or the appropriate authority or the Registrar, as the case may be, and the society applying for the execution of the said order.

(2) On receipt of the report under sub-rule (1), the society may, within six months from the date of the receipt of the report or within such further period as may for sufficient reasons be allowed in any particular case by the Court or the appropriate authority or the Registrar, submit an application in writing to the Court, appropriate authority or the Registrar, as the case may be, 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 owing such property, or holding an interest therein by virtue of a title acquired before the date of issue of a certificate under section 91 of the Act, may within one month from the date of the receipt of such notice, deposit with the Court or the appropriate authority or the Registrar, 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 Court or the appropriate authority or the Registrar, as the case may be.

(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 Court or the appropriate authority or the Registrar, as the case may be, shall direct the property to be transferred to the society on the conditions stated in the certificate issued in form “P”.

(6) The certificate granted under sub-rule (5) shall state whether the property is transferred to the society in full or 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 Court or the appropriate authority or the Registrar, as the case may be, shall, on the production by the society of a certificate signed by the Registrar, recover the balance due to the society in the manner laid down in section 91.

(8) The transfer of the property under sub-rule (5) shall be effected as follows:-

(i) in the case of movable property,-

(a) Where the property is in possession of the defaulter himself or has been taken possession of on behalf of the Court or the appropriate authority or the Registrar, it shall be delivered to the society;

(b) Where the property is in possession of some person on behalf of the defaulter, the delivery thereof shall be made by giving notice to the person in possession directing him to give actual peaceful 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 person claiming under a title created by a defaulter subsequent to the issue of a certificate under section 91 of the Act, the Court or the appropriate authority or the Registrar, as the case may be, 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 date of issue of a certificate under section 91 of the Act, the Court or the appropriate authority or the Registrar, as the case may be, 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 beat of drum or other 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 Registrar 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-clause (b) or (c) of clause (ii) of sub-rule (8) to the authority to be specified by the Registrar 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 it's best endeavour to sell the property as soon as practicable to the best advantages of the society as well as that of the defaulter, the first option being always given to the defaulter who originally owned the property.

(14) The sale under sub-rule (13), shall be subject to confirmation by the Registrar. 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 the surplus (if any), shall then be paid to the defaulter.

(15) Until the property is sold, the society to which the property is transferred under sub-rule (5) shall use it's 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.

(16) When the society to which property is transferred under sub-rule (5) has realized 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.

126A. Payment of expenses of decision of dispute.— (1) Where the dispute has been referred to the Registrar or his nominee or the board of nominees under section 86 of the Act, the Registrar may require the party or parties to the dispute to deposit such sum as may in his opinion be necessary to meet the expenses including payment of fees to the Registrar or his nominee or the board of nominees.

(2) The Registrar or his nominee or the board of nominees shall have the power to order, the fees and expenses of determining the disputes, to be paid by the society out of it's funds or by such party or parties to the dispute, as he or it may think fit, according to the scale laid down by the Registrar, after taking into account the amount deposited under sub-rule (1).

(3) The Registrar may by general or special order specify the scale of fees and expenses to be paid to him or to his nominee or the board of nominees.]

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:—

(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 upto 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 upto 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 off 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 provided in the document between the member and sub-allottee 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

Latest passport size photograph of Chief promoter duly attested to be affixed.

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:—

Sr. No.	Full name of promoters	Whether individual or Corporate body	Age	Nationality	profession	Place of residence (in case of corporate body) village & Taluka	Amount subcribed to share capital	Whether any other signatory of the application is a member	In the case of representative of society, whether he is member of the committee of the society	Signature
1	2	3	4	5	6	7	8		10	11
1	Chief Promoter							of his fa		
2										
3										
4										

5										
6										
7										
8										
9										

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 atleast 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 challan or record evidencing payment of fees specified by the Registrar for registration.

Sent by Registered Post on ...../Delivered in person by ..... in the office of Registrar/Asst. Registrar ..... on .....

.....

Signature and full name of
Chief Promoter

* 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

Serial No.	Name of the proposed society	Head Quarters/Town, Village/ Panchayat/ Municipality, Taluka & District	Full name, Postal address and Phone number of Chief Promoter	Date of Receipt of application	Date of acknowledgement	How received: By post/ hand delivery
1	2	3	4	5	6	7
No. and date on which additional information received	Date on which information received	No. and date of registration	No. and date of order under which registration refused	Date of refusal or of deemed refusal u/s 8(2)	Initials of registering authority	Remarks
8	9	10	11	12	13	14

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:

Registered Serial No.	Full name & address of the society	Taluka	Date of Registration	File No.	Class of society as per section 10 & rule 8	Sub-class	Date of sending notification for publication in Government Gazette
1	2	3	4	5	6	7	8
Page No.	Initials of registering authority	Remarks	Date of winding up	Page No. & date of Official Gazette notifying winding up	No. & date of cancellation of order	Initials of registering authority	Remarks
9	10	11	12	13	14	15	16

_____

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:—

Serial No.	No. of existing bye- laws	The exact wording of existing bye law	Bye-law as it would read after amendment	In case of insertion of new byelaw		Reason why amendment/ insertion of new bye-law is considered necessary
				Bye-law No.	Exact wording	
1	2	3	4	5	6	7

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)

Serial No.	No. of existing bye-laws	The exact wording of existing bye-law	Bye-law as it would read after amendment	In case of insertion of new byelaw		Reason why amendment/ insertion of new bye-law is considered necessary
				Bye-law No.	Exact wording	
1	2	3	4	5	6	7

_____

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 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).

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

..... Society Ltd.

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:

Date	Cash Book folio	Application	Allotment	Amount received on		Total amount received	No. of shares held	Sr. No. of shares certificate
				Ist call	IInd call			
1	2	3	4	5	6	7	8	9

Particulars of shares transferred or surrendered				Balance			Remarks
Date	Cash book folio or shares transfer register No.	No. of shares transferred Sr. No. of shares certificate	No. of Shares transferred or refunded	No. of shares held	Sr. No. of shares certificate	Amount	
10	11	12	13	14	15	16	17

FORM "I"

[See rule 29(2)]

List of members of ..... Society Ltd., ...

Sr. No.	Full name of the member	Full postal address	Class of members	Whether Membership is Individual/Firm/ /Company/Body Corporate/Public Trust/Joint Member/Coop. Society	Remarks
1	2	3	4	5	6

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) Installment 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 herein below:

"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

Pre-vious year	Capital & Liabilities	Amount	Previous year	Property & Assets	Amount
1	2	3	1	2	3
	CAPITAL			**CASH**	
	Authorised Share Capital xxx shares of xx each			**BALANCESWITH OTHER BANKS**	
				Saving Accounts	
	Paid up Capital			Current Accounts	
	Members xxx shares of xx each			Short Term Deposits	
				Security Deposits	
	Government xxx shares				

of xx each

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

DEPOSITS AND OTHER ACCOUNTS

Fixed Deposits

Pigmy Deposits

Recurring Deposits

Security Deposits

Savings Bank Deposits

Current Deposits

Matured Deposits

BORROWINGS

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

INVESTMENTS

ADVANCES

Short Term loans, Cash Credits, Overdrafts, Bills Discounted, etc.

(a) of which secured against

1	2	3	1	2	3

(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

INTEREST RECEIVABLE

On Loans and Advances

On Investments

LAND AND BUILDING

LAND

	Share Application Money			BUILDING	
	Income Tax Deducted at source			Less: Depreciation	
	Margin Money				
	DEAD STOCK FURNITURE & FIXTURES				
	Gold Appraisers Fees			Less: Depreciation	
	Co-operative Education Fund				
1	2	3	1	2	3
	Dividend to Members				
	BILLS RECEIVABLE BEING BILLS FOR COLLECTION AS BRANCH			**PER CONTRA**	
	ADJUSTMENT PROFIT & LOSS ACCOUNT			**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

Previous year	Expenditure	Amount	Previous year	Income	Amount
1	2	3	4	5	6
	Interest on Deposits			Interest on Loans & advances	
	Interest on Borrowings				
	Salaries, Allowances, etc.				
	Provident Fund, Gratuity, etc.			Directors Fees & Allowance	
	Travelling Expenses				
	Interest on Investment				
	Rent Taxes, Insurance & Lighting			Commission & Exchange	
	Law Charges				
	Postage, Telegram, Trunk call			Dividend received	
	Audit & Consultancy Charges			Printing & Stationery	
	Advertisements				
	Commission paid to Pigmy Collectors				
	Share Transfer Fees				
	Profit on Sale of Assets				
1	2	3	4	5	6

Commission & Exchange paid	Other Receipts
Other expenditure	
Provision for Bad & Doubtful Debts	Excess of Expenditure over Income
Investment Fluctuation Fund	
Establishment Expenses	
Pre-Operative Expenses	
Written Off	
Depreciation	
Building	
Dead stock	
Excess of Income Over Expenditure	

FORM "L-3"

[*See* rule 50(1)]

Name of the Co-operative Society

Balance Sheet as at xxxxxx

Particulars	Sch.	Current year	Previous year
1	2	3	4
SOURCES OF FUNDS			
Shareholders' Funds			
Share Capital	1		
Reserves & Surplus	2		
Loan Funds			
Secured Loan	3		
Unsecured Loan	4		
TOTAL :			
APPLICATION OF FUNDS			
Fixed Assets	5		
Gross Block			
Less: Depreciation			
Net Block			
Investments	6		
Other Assets	7		
Non-Banking Assets	8		
Current Assets, Loans & Advances	9		
Less: Current Liabilities & Provisions	10		
Net Current Assets			
Miscellaneous Expenditure (to the extent not written off or adjusted)	11		
PROFIT AND LOSS ACCOUNT			
(Debit Balance)	—		

FORM "L-4"

[*See* rule 50(1)]

Name of the Co-operative Society

Profit and Loss Account for the year ended xxxxxx

Particulars	Sch.	Current year	Previous year
1	2	3	4
INCOME			
Operating Income	12		
Other Income	13		
TOTAL :			
EXPENDITURE			
Interest and other charges	14		
Staff Expenses	15		
Establishment Expenses	16		
Other Expenses	17		
Provision for bad and doubtful debts			
TOTAL :			
Profit/(Loss) before Depreciation & Taxation			
Less: Depreciation			
Profit/(Loss) before Taxation			
Less: Provision for Taxation			
Profit/(Loss) for the Year			
Add: Balance of Profit/(Loss) carried forward from previous year			
Amount available for appropriation			
Appropriations			
Reserve Fund			
General Reserve			
Dividend Equalisation Reserve			
Other Reserve Fund			
Balance Carried to Balance Sheet			

_____

Name of the Co-operative Society

forming part of the Balance Sheet as at xxxxxx

	Current year	Previous year

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

	Current year	Previous year

SCHEDULE — 4

UNSECURED LOANS

Fixed Deposits
Pigmy Deposits
Recurring Deposits
Security Deposits
Saving Bank Deposits
Current Deposits
Matured Deposits

SCHEDULE—5

FIXED ASSETS

GROSS BLOCK

Sr. No.	Particular	Costs as on xxxxx	Additions during the year	Sold during the year	Cost as on xxxxx
1.	Land				
2.	Premises/Building				
3.	Electrical Installations				
4.	Computer and Other				
5.	Accessories				
6.	Office Equipment				
	Furniture and Fixtures				

DEPRECIATION

NET BLOCK

Sr, No.	Rate of Depn.	Depn. Upto xxxxx	Depn. for the year	Depn. upto xxxxx	As on xxxxx	As on xxxxx
1						
2						
3						
4						
5						
6						

SCHEDULE — 6

INVESTMENTS
QUOTED
UNQUOTED

	Current year	Previous year

SCHEDULE — 7
OTHER ASSETS

Stock of Stationery and Printing
Postal Stamp in Hand
Sundry Debtors
Prepaid Expenses

	Current year	Previous year
Security Deposits		
Other Deposits		
Drafts Paid in Advance		
Commission Receivable		
Establishment Charges		

SCHEDULE — 8

NON-BANKING ASSETS

(Acquired in Satisfaction of Claims)

SCHEDULE — 9

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

	Current year	Previous year

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

SCHEDULE — 10

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

SCHEDULE — 11
MISCELLANEOUS EXPENDITURE

Balance as per last Balance Sheet
Less: Written off during the year

Name of the Co-operative Society

forming part of the Profit and Loss Account for the year ending xxxxx

	Current year	Previous year

SCHEDULE — 12
OPERATING INCOME

Interest on Loans and Advances
Interest on Investment
Commission and Exchange
Share Transfer Fees

SCHEDULE — 13
OTHER INCOME

Dividend received
Profit on Sale of Assets
Other Income

	Current year	Previous year

SCHEDULE — 14
INTEREST AND OTHER CHARGES

Interest on Deposits
Interest on Borrowing
Commission and Exchange paid
Commission Paid to Pigmy Collectors
Other Financial Charges

SCHEDULE — 15
STAFF EXPENSES

Salaries, Allowances, etc.
Contribution to Provident Fund,
Gratuity, etc.
Directors Fees & Allowances
Staff Welfare Expenses

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

Sr. No	Name of the society & Address	Strength of Board of Directors provided				Date of first meeting of elected Board of Directors	Date by which the term of present Board of Directors in office expires	Remarks
		Bye-law No.	Names of Consti-tuencies	No. of Directors to be elected	Date on which last election was held			
1	2	3	4	5	6	7	8	9

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.

Sl. No.	Name of the Society & address	Date on which result of election of present Board of Directors was declared	Date on which term of present Board of Directors in office expires	Names of Constituencies as per bye-law	No. of Board of Directors to be elected against each Constituency	Remarks
(1)	(2)	(3)	(4)	(5)	(6)	(7)

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.

Name of the constituency	Last date and time for ing making nominations and per	The date, time and place of publication of nomination	Date, time and place of tions	Date, time and place of after publication of list of	Date, time and place by r awn which candidature may	Date, time and place of dates publication of final	Date, on which, time during which and the place at which the poll shall	Date, time and place for votes	Date of declaration of f voting
1	2	r 3	4	5	r 6	7	n 8	9	10

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. I hereby further declare that, I am not a defaulter of any Co-operative Society.

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: ..... Officer

.....

Signature of the Returning

_____

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.

Sr. No.	Name of the candidate	Address of the candidate	Symbol allowed to the candidate
1	2	3	4

Name of the Constituency

1.

2.

3.

etc.

Name of the Constituency

1.

2.

3.

etc.

Place: .....

Date: .....

.....

Signature of Returning Officer

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

Election to the members of Board of Directors of ..... Co-operative Society Ltd., ... Village/Town/City,.....Taluka, ... District …… from ..... Constituency.

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 ……..

(Name of the constituency)

Constituency ..... Year of Election .....

(period in year)

Name of the Candidate	Symbol allowed	Place of marking
(1)	(2)	(3)

_____

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 :

Sr. No of the voter r list	Name of the voter	fSignature or thumb f the	Name of identifier,	Name of person l enging	Amount of deposit e	Order of Presiding case	Signature of challenger	nIn case deposit nded, the
1	2	3	4	5	6	7	8	9

Place: .....

Date: ....

Signature of Polling Officer

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:

I, 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

RM "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: .....

Sr. No. of voter	Full name of voter	Full name of companion	Address of companion	Signature or Thumb impression of companion
(1)	(2)	(3)	(4)	(5)

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:……..

Sr. No. of the entry	Name of the voter	Serial No. of the voter	Address of the voter	Serial No. of tendered ballot paper	Sr. No. of ballot paper issued to the person who has already voted	Signature or thumb impression of the voter
(1)	(2)	(3)	(4)	(5)	(6)	(7)

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……

No. and Name of Polling Station ..... Sr. No. Total

No. and Name of the Booth .....

(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 .....…

from…….. the Constituency.

(name of the constituency)

Sr. No.	Polling Station Name of Polling Station	No. of valid votes Cast in favour of the candidate	Number of Valid votes	Number of Rejected votes	Total votes at polling station	No. of tendered votes
1.	2.	3.	4.	5.	6.	7.

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

	Name of candidate
	Number of valid votes polled by the candidates
1.	
2.	
3.	
etc.	

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

---

[8]**[FORM "LL"**

(*See* rule 111- A)

I, Shri./Smt. ..... Son/daughter/wife of .....aged …… years resident of……..... have been appointed/elected as the member of the committee set up by the Board of Directors as a Director of ..... society for the period .....

I have assumed office from .....

I declare today i.e. ..... that I shall be jointly and severally responsible for all the decisions taken by the Committee/Board of Directors during its term, relating to the business of the society and shall be jointly and severally responsible for all the acts and omissions detrimental to the interest of the society which I have endorsed during the course of meeting of the Committee/Board of Directors or otherwise and not specifically opposed it, as provided in sub--section (6A) of Section 59 of the Goa Cooperative Societies Act, 2001(Act 36 of 2001).

Seal of the society

Signature of member of Committee/Director

Signature of witness

(Secretary/Chief Executive 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:—

Serial No. of the objection in the Audit Memo or Report of the officer carrying out inquiry	Observations made by the Auditor or officer carrying out inquiry	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	No. and date of the resolution of the Board of Directors approving the report	Remarks
(1)	(2)	(3)	(4)	(5)

Place: .....

Date: ....

Chairman Chief Executive

FORM "N"

(*See* rule 115)

Application regarding reference of a dispute

BEFORE THE [9][REGISTRAR]

(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).

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[10] [FORM "O"

[*See* rule 123 (2)]

Application for execution of award/order

BEFORE THE REGISTRAR OF CO-OPERATIVE SOCIETIES (place)

I/We ....., award/order holder, hereby apply for execution of the award/order herein below 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 whom execution of the award/order is sought, and

(11)The mode in which the assistance of the Registrar 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 11[126] (5)]

(Certificate of transfer of property under rule 126)

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 [Registrar] is satisfied that the said property cannot be sold for want of buyers.

The [Registrar] 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

Survey No.	Area and assessment	Nature of right, title and interest of defaulter	Details of encumbrances to which property is subject
(1)	(2)	(3)	(4)

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 [Registrar], on this day of ..... 200....

.....
[Registrar] 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 Societies & Ex-officio Joint Secretary to the Government of Goa.

Panaji: 28th April, 2004.

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1 Inserted by the Goa Co-operative Societies (1st Amendment) Rules, 2009 published in the Official Gazette Series I No.38 dated 17-12-2009 and came into force w.e.f 17-12-2009.

2 Inserted by the Goa Co-operative Societies (1st Amendment) Rules, 2009 published in the Official Gazette Series I No.38 dated 17-12-2009 and came into force w.e.f 17-12-2009.

3 Inserted by the Goa Co-operative Societies (1st Amendment) Rules, 2009 published in the Official Gazette Series I No. 38 dated 17-12-2009 and come into force w.e.f 17-12-2009.

4 Inserted by the Goa Co-operative Societies (2nd Amendment) Rules, 2010 published in the Official Gazette Series I No.26 dated 27-05-2010 and come into force w.e.f 23/09/2010, vide Notification No. 42-2-2001/TS/RCS (Suppl.) dated 23-09-2010.

5 Substituted by the Goa Co-operative Societies (1st Amendment) Rules, 2009 published in the Official Gazette Series I No.38 dated 17/12/2009 and come into force w.e.f 17/12/2009.

6 Inserted by the Goa Co-operative Societies (1st Amendment) Rules, 2009 published in the Official Gazette Series I No. 38 dated 17-12-2009 and came into force w.e.f 17-12-2009.

7 Substituted by the Goa Co-operative Societies (1st Amendment) Rules, 2009 published in the Official Gazette Series I No.38 dated 17-12-2009 and came into force w.e.f 17-12-2009.

8 inserted by the Goa Co-operative Societies (2nd Amendment) Rules, 2010 published in the Official Gazette Series I No. 26 dated 27-05-2010 and come into force w.e.f 23-09-2010, vide Notification No. 42-2-2001/TS/RCS(Suppl) dated 23-09-2010.

9 inserted by the Goa Co-operative Societies (1st Amendment) Rules, 2009 published in the Official Gazette Series I No. 38 dated 17-12-2009 and come into force w.e.f 17-12-2009.

[10] inserted by the Goa Co-operative Societies (1st Amendment) Rules, 2009 published in the Official Gazette Series I No. 38 dated 17-12-2009 and come into force w.e.f 17-12-2009.

[11] substituted by the Goa Co-operative Societies (1st Amendment) Rules, 2009 published in the Official Gazette Series I No. 38 dated 17-12-2009 and come into force w.e.f 17-12-2009.