THE TAMIL NADU CO-OPERATIVE SOCIETIES RULES, 1988

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CO-OPERATION DEPARTMENT

THE TAMIL NADU CO–OPERATIVE SOCIETIES RULES, 1988.

(G.O.Ms.No.92, Co–operation, 14th March 1988)

In exercise of the powers conferred by sub – sections (1), (2) and (3) of section 180 of the Tamil Nadu Co-operative Societies Act, 1983 (Tamil Nadu Act 30 of 1983), and in supersession of all the rules made under the Tamil Nadu Co-operative societies Act, 1961 (Tamil Nadu Act 53 of 1961) and under the Tamil Nadu Co-operative Land Development Banks Act, 1934 (Tamil Nadu Act X of 1934), the Governor of Tamil Nadu hereby makes the following rules:-

THE TAMILNADU CO–OPERATIVE SOCIETIES RULES, 1988.

CHAPTER I.

PRELIMINARY.

1. ***Short title and commencement.***_ **(1)** These rules may be called the Tamil Nadu Co–operative Societies Rules, 1988.

(2) They shall come into force on the date of the commencement of the Act, namely, the 13th April 1988

2.*Definitions.* _ In these rules, unless the context otherwise requires,-

(a) ***"Act"*** means the Tamil Nadu Co–operative Societies Act, 1983 (Tamil Nadu Act 30 of 1983);

(b) ***"decree"*** means any decree, decision, award, order or certificate obtained or passed under the Act and includes a decree or order of a Civil Court;

(c) ***"decree holder"*** means any society or any person or the Government in whose favour a decree has been passed;

(d) ***"default"*** means in respect of a loan, failure on the part of any member or person to repay to the society concerned the loan or any instalment thereof or any other amount due to the society within the time fixed for repayment or to keep any other obligation for the fulfilment of which a time limit has been specified in the by–laws and in respect of an advance or credit purchase, failure to repay the advance or sum due under credit purchase within the time limit fixed for repayment and where no such time limit is fixed within thirty days from the date of advance or credit purchase;

(dd)***"Election Commission"***means the Tamil Nadu State Co-operative Societies Election Commission.

(e) ***"federal society"*** means an apex society to which central or primary societies of similar class or category are affiliated or a central society to which primary societies of similar class or category are affiliated;

(ea)***"financial year"***means the period commencing on the 1st day of April of any year and ending with the 31st day of March of the succeeding year.";

(f) ***"Form"*** means a Form set out in Schedule – I;

(g)

"general body" or ***"a meeting of the general body"*** means in relation to a society which has provided for the constitution of a representative general body under clause (b) of sub–section (1) of section 32, such representative general body in respect of the powers exercisable by the representative general body or a meeting thereof;

(h) ***"judgment-debtor"*** means the society against which or the person against whom a decree has been obtained;

(i)

"Sale Officer" means the Registrar or a Government servant or an officer subordinate to the Registrar authorised or empowered by the Registrar to distrain and sell the produce of any land or to attach and sell the property of any judgement-debtor under the Act or these rules;

(j) ***"Schedule"*** means a Schedule appended to these rules;

(k) ***"section"*** means a section of the Act;

(l) ***"society"*** means a registered society;

(m) ***"Working Capital"*** means such portion of the reserve fund and other reserves created from out of net profits, paid up share capital, borrowings and deposits received by a society and debentures issued by a society as have not been invested in buildings and other fixed assets and as have not been eroded by way of accumulated loss.

CHAPTER II.

REGISTRATION OF CO-OPERATIVE SOCIETIES AND THEIR BY-LAWS.

3. ***Form of application for registration of a society.*** – (1) Every application for the registration of a society shall be in

Form No.1.

(2) The application shall be sent by registered post with acknowledgement due or delivered in person under acknowledgement.

4. ***Duties and responsibilities of chief promoter.***_(1) The chief promoter may collect money towards initial share capital and entrance fees for the proposed society from the applicants and other persons who are willing to join as members of the proposed society and he shall issue receipts for the amounts so received by him.

(2) The Chief promoter shall deposit all the money collected towards initial share capital and entrance fees in such financing bank or co–operative bank as may be approved by the Registrar in that behalf within seven days from the date of receipt of the moneys:

Provided that the chief promoter may retain such amount as may reasonably be necessary to meet the expenditure referred to in sub rule (4).

(3) The Chief promoter shall not withdraw any sum from the amount so deposited without the previous permission of the Registrar.

(4) The chief promoter may incur such expenditure as may reasonably be necessary for the formation of the proposed society and shall obtain vouchers for the expenses incurred by him. He shall, along with the application for registration of the proposed society, furnish the details of the moneys collected towards initial share capital and entrance fees and of the expenditure incurred by him upto the date of such application.

(5) The chief promoter shall maintain proper accounts along with the counterfoil of the receipts for the amounts collected and vouchers for the expenses incurred by him. The chief promoter shall place or cause to place the accounts together with the details of the expenditure incurred by him for the registration of the society for approval in the first general meeting of the society held after its registration.

(6) The chief promoter shall not carry on any business on behalf of the proposed society nor shall he incur any liability on behalf of the society.

(7) Where the Registrar has refused to register the proposed society, the Registrar shall, after the expiry of a period of three months from the date of communication of the order of refusal, but before the expiry of a period of six months from the said date, accord his permission to the chief promoter to withdraw the moneys deposited under this rule and to refund the same to the applicants and other person concerned rateably:

Provided that no such permission shall be accorded where any appeal has been filed against the refusal to register the society, until final orders (including orders on revision or review) are passed on the appeal.

5. ***Procedure for deciding questions under section 7.***_ Before deciding any question under section 7, the Registrar shall issue a notice giving an opportunity to the parties concerned to make their representations. The Registrar shall decide the question within a period of ninety days from the date of issue of the notice.

6.*Subject matter of by-laws.*_ (1) the by–laws may deal with all or any of the following matters, namely :_

(a) the name and address of the society:

(b) the area of its operations;

(c) the objects of the society;

(d) the purposes for which its funds may be applied;

(e) the qualifications for admission of membership and the payment, if any, to be made or interest to be acquired as a condition precedent for exercising the right of membership;

(f) the liability of the me er limited or unlimited, and if

limited liability, the nature and extent of the liability of the members for the debts contracted by the society;

(g) whether persons who are minors or of unsound mind may be admitted as members, and if so, the privileges, rights and liabilities of such members as specified in the rules; (h) whether persons may be admitted as associate members, and if so, the qualifications therefor as specified in the rules;

(i) the nature and amount of share capital, if any, of the society;

(j) the entrance and other fees, if any, to be collected from members;

(k) the circumstances under which withdrawal from membership shall be permitted and the procedure to be followed in cases of withdrawal, ineligibility and death of members;

(l) the maximum share capital that can be refunded, if any, in any co-operative year by the society;

(m) the procedure for expulsion of members and as to how the assets and liabilities of an expelled member in the society shall be dealt with;

(n) the constitution of representative general body and the powers of the general body that are exercisable by the representative general body and the restrictions and conditions subject to which the representative general body may exercise its powers;

(o) the number of members to be elected by different constituencies to the board

(p) the constitution of the board and the duties and powers of the board and officers;

(q) the constitution and functions of advisory body or purchase committee, if any;

(r) the manner in which the society may borrow funds, the maximum borrowing power, the maximum rate of interest payable on borrowings and the procedure to be followed in such borrowings;

(s) conditions regarding marketing of produce of members;

(t) the manner in which the society shall transact business with its members and others and the terms and conditions governing such business;

(ta) the conditions regarding the minimum level of services of the society that shall be utilised by a member;

(u)

custody, maintenance and keeping of cash and other properties, the mode of custody and investment of funds and the mode of keeping the accounts, books and records; (v) the consequence of default in payment of any sum due by a member;

(w) convening of the meetings of the general body and the board, notice, business and quorum for such meetings, conditions for, and manner of, adjournment of such meetings; (wa) the condition regarding the minimum requirement of attending the meetings of the general body by a member of the society;

(x) the nature of penalty and manner in which such penalty may be imposed on a member for non-compliance with the terms and conditions subject to which services are rendered by the society;

(y) the authorisation of an officer or officers to sign documents including contracts or to institute and defend suits and other legal proceedings on behalf of the society;

(z) the method of appropriating payments made by members from whom moneys are due;

(aa) the preparation and submission of annual or other statements as are specified in the Act or these rules and the publication of the same;

(bb) the other funds to which and the rates at which contribution from the net profits may be made under clause seventhly n 72;

(cc) the constitution and maintenance of various funds as required to be maintained under the Act, these rules and the by-laws;

(dd) the utilization of the reserve and other funds constituted by the society out of profits;

(ee) the settlement of disputes referred to in section 90;

(ff) the affiliation of the society to a financing bank or any other institution;

(gg) the inspection of the accounts of the society by members and the fee payable;

(hh) the manner of making, amending or repealing by-laws;

(ii) in the event of winding up of the society, the purpose for which surplus assets, if any, shall be utilised;

(jj) in the case of credit societies_

(A) the maximum amount of loan or advance that may be made to a member;

(B) the maximum rates of interest chargeable on loans or advances made to members;

(C) the conditions subject to which loans or advances may be made to members and penalties for misapplication of loans or advances so made;

(D) the procedure for granting extension of time for the repayment of loans or advances;

(E) the circumstances under which a loan or advance may be recalled;

(kk) in the case of non-credit societies, the mode of conducting business such as purchase, storing, processing, sale, stock-taking and other like matters;

(ll) in the case of society having both credit and non-credit functions, matters referred to in clauses (jj) and (kk);

(mm) subject to the provisions contained in sections 73 to 77 and the rules made and orders issued thereunder, special by-laws, specifying the authority competent to fix, revise or regulate the strength of the establishment, the scales of pay and allowances of the employees of the society; and the conditions of service of employees of the society providing for—

(A) the age at entry in service and for retirement on superannuation;

(B) the minimum educational and other qualifications for the several categories of employees;

(C) the method of recruitment of candidates;

(D) the service conditions including leave to which employees are eligible, the authority competent to sanction leave, the penalties that may be imposed by way of disciplinary action and the authority competent to impose such penalities and the appellate authority in respect of disciplinary action taken by such authority;

(E) the establishment of employees provident fund; and

(F) payment of gratuity on retirement or death.

(2) The by-laws may also deal with such other matters incidental to the organisation and working of the society and the management of its business as may be deemed necessary.

7. ***Procedure on receipt of application for registration of a society.***_(1). The Registrar shall enter the particulars of the application for registration of a society on its receipt in a register to be maintained by him in

Form No.2, give a serial number to the application and issue forthwith an acknowledgement thereof in Form No.3. If the application *prima-facie* appears not to be in order or it does not contain the particulars required under rule 3, the Registrar shall, within fifteen days from the date of receipt of the application in the office, pass an order refusing to register the proposed society specifying the reasons therefor in Form No.4 and send it to the chief promoter by registered post with acknowledgement due or by personal delivery under acknowledgement.

(2) Where no order of refusal has been passed under sub-rule (1), the Registrar shall examine the application and the proposed by-laws in order to satisfy himself that all the requirements specified in sub-section (1) of section 9 have been complied with.

(3) The Registrar may, before passing final order, call for such further information from the chief promoter or make such enquiry as he may deem necessary.

(4) The Registrar may, before registering a society, make such alteration in the proposed by-laws as he may deem necessary without changing the principal objects of the society.

(5) If the Registrar is satisfied that all the requirements of sub-section (1) of section 9 have been complied with he shall register the proposed society and its by-laws within one hundred and twenty days from the date of receipt by him of the application for registration.

(6) Where the Registrar is not so satisfied, he shall pass an order of refusal and communicate it to the chief promoter in

Form No.5 together with the reasons therefor. The order of refusal to register the proposed society shall be communicated by the Registrar within one hundred and twenty days from the date of receipt by him of the application for registration.

(7) Where a society and its by-laws are registered under sub-rule (5) or are deemed to have been registered under sub-section (3) of section 9, the Registrar shall issue to the chief promoter a certificate of registration in

Form No.6 signed by him and bearing his official seal together with two certified copies of the by-laws, one for safe custody and the other for reference as registered or deemed to have been registered by him.

(8) A copy of the certificate of registration together with a copy of such by-laws shall be furnished by the Registrar to—

(i) the financing bank concerned;

(ii) the federal society concerned;

(iii) the district co-operative union concerned or the Tamil Nadu Co-operative Union, as the case may be;

(iv)

the Regional Officer, if any, who is the next higher authority to the registering authority;

(v) the Registrar for the State; and

(vi) the District Co-operative Audit Officer concerned.

(10) Where a society is deemed to have been registered under sub-section (3) of section 9, the Registrar shall also enter the details of such society in a separate register in

Form No.8. The Registrar shall review the case of every such society and satisfy himself whether such society complies with the provisions of sub-section (1) of section 9, within a period of ninety days from the date on which the society was deemed to have been registered. The result of such review shall be entered in the register maintained in Form No.8**.**

8. ***Period within which a society shall commence working.***_Every society registered or deemed to have been registered shall commence working within a period of three months from the date of its registration. The Registrar may, either *suo-moto* or on application from the President of the society, extend such period if, in the opinion of the Registrar, such extension is necessary:

Provided that the total period shall not exceed one year in the aggregate from the date of registration of the society.

Explanation.- For the purpose of this rule, the society shall be deemed to have commenced working if,—

(i) the society has held the first general meeting after its registration and admitted members or has allotted shares; and

(ii) its board has held its first meeting

9.*Procedure regarding amendment of by-laws.* – (1) Save as otherwise provided in the Act and these rules, every amendment of by-laws shall be made only by a resolution passed by a majority of the members present and voting at a meeting of the general body for which notice of amendment of by-laws has been given in accordance with this rule and the by-laws.

(2) Every such resolution shall be forwarded to the Registrar within a period of two months from the date of such meeting with an application in

Form No.9 for the registration of amendment of by-laws, which shall be signed by the President or the Vice-President and two other members of the Board who were present at the meeting of the general body and sent to the Registrar by registered post with acknowledgement due or delivered personally under acknowledgement.

Explanation: – For the purpose of this rule, the term “President” includes Chairperson and the term “Vice-President” includes Vice-Chair person.

Form No. 9 the Registrar shall enter the particulars in a register to be maintained by him in Form No.10, give a serial number to the application and issue forthwith an acknowledgement thereof in Form No.11.

(4)Where on examination of the proposed amendment of by-laws, the Registrar is satisfied that all the provisions of sub-section (3) of section 11 have been compiled with, he shall register the proposed amendment within a period of one hundred and twenty days from the date of receipt by him of the application in

(5) Where the Registrar is of the opinion that the amendment proposed does not comply with any of the provisions of sub-section (3) of section 11, he shall by notice in writing in

Form No.12, call upon the society to show cause within a period of not less than fifteen days from the date of receipt of such notice as to why the registration of the proposed amendment shall not be refused.

(6) Where on examination of representations, if any, received from the society within the period specified in sub-rule (5), the Registrar is satisfied that all the provisions of sub-section (3) of section 11 have been complied with, he shall register the proposed amendment within a period of one hundred and twenty days from the date of receipt by him of the application in

(7) Where no representation is received from the society within the period specified in sub-rule (5) or on examination of the representations received from the society within the period aforesaid, the Registrar is satisfied that the proposed amendment does not comply with any of the provisions of sub-section(3) of section 11, he shall pass an order in

Form No.13 refusing to register the proposed amendment and communicate it together with the reasons therefor to the society within a period of one hundred and twenty days from the date of receipt by him of the application in Form No. 9:

Provided that notwithstanding the non-receipt of representations from the society within the period specified in sub-rule (5), the Registrar may, if he is satisfied that all the provisions of sub-section (3) of section 11 are complied with, register the proposed amendment.

(8) Where the amendment is registered under this rule or deemed to have been registered under sub-section (6) of section 11, the Registrar shall issue a certificate of registration in

Form No.14 to –

(i) the society (two copies);

(ii) the financing bank;

(iii) the federal society in which the society is a member or eligible to become a member;

(iv)

the District Co-operative Union or the Tamil Nadu Co-operative Union in which the society is deemed to be a member;

(v) the Regional Officer, if any, who is the next higher authority to the registering authority,

(vi) the Registrar for the State; and

(vii) the District Co-operative Audit Officer concerned.

(9) Where an amendment of by-laws of a society is deemed to have been registered under sub-section (6) of section 11, the Registrar shall enter the details of amendments deemed to have been registered in a separate register in

Form No. 15. The Registrar shall review the case of each such amendment and satisfy himself whether such amendment complies with all the provisions of sub-section (3) of section 11, within a period of ninety days from the date on which the amendment was deemed to have been registered. The result of such review shall be entered in the register maintained in Form No. 15.

(10) Where any amendment of the by-laws proposed by a society involves, in the opinion of the Registrar, a material change in the objects or operations of the society, he may register the proposed amendment only if the society has followed the procedure specified in rule 19.

10. ***Procedure regarding the change of liability.*** – Where amendment of the by-laws of a society is proposed for changing its liability from unlimited to limited under section 5, the procedure specified in rule 9 shall apply with the modification that the amendment shall be approved by a resolution passed by a majority of not less than two thirds of the members present and voting at a meeting of the general body specifically called for the purpose under section 5.

11. ***Purposes for which the Registrar may direct amendment of by-laws and the manner of consulting the financing bank under section 12.*** – (1) The Registrar may direct amendment of by-laws under sub-section (1) of section 12, for the following other purposes, namely:-

(a) securing proper and efficient management of the business of any society or class or category of societies;

(b) securing proper implementation of co-operative production or other development programme approved or undertaken by the Government;

(c) preventing the affairs of any society from being conducted in a manner detrimental to the interests of the members or the depositors or the creditors thereof.

(2) Before calling upon any society to show cause why an amendment of by-laws shall not be made under sub-section (1) of section 12, the Registrar shall furnish to the board of the financing bank, if any, to which the society is affiliated, a copy of the proposed amendment of by-laws together with a statement of the reasons for the amendment and require the board of the financing bank to communicate its comments on the proposed amendment. Before proceeding further with the proposed amendment, the Registrar shall consider the comments, if any, of the board of such financing bank.

12. ***Maintenance of records of names, addresses, by-laws and other particulars relating to societies.***—(1) Every society shall keep a copy of its registered by-laws with all subsequent amendments thereto arranged in the order in which the amendments are registered. One copy of the registered by-laws shall be kept in safe custody, and the other copy of the registered by-laws shall be kept as a reference copy.

(2) Every financing bank, every federal society and every co-operative union shall also keep a register of the names and addresses of societies affiliated to them and their registered by-laws with all subsequent amendments thereto arranged in the order in which the amendments are registered.

(3) Whenever there is any change in the address of a society, the society shall communicate a copy of the notice in that behalf to the Registrar under section 37, to the financing bank, the federal society to which it is affiliated and to the co-operative union concerned.

(4) The financing bank, federal society and co-operative union shall also maintain a register containing important information about the working of the societies affiliated to them as at the end of every co-operative year which shall contain, among others, the following:-

(i) Registration number and n ll address

(ii) (a) Number of members

(b) Paid up share capital Rs.

(c) Deposit Rs.

(d) Reserve Fund (i) Invested Rs.

(ii) Yet to be invested Rs.

(e) Other reserves Rs.

(f) Borrowings Rs.

(g) Working Capital Rs.

(iii) (A) In the case of credit societies,-

(a)Loans Issued Rs.

(b)Loans collected Rs.

(c)Loans outstanding Rs.

(d)Overdues Rs.

(e)Percentage of overdues to demand.

(B) In the case of non-credit societies,

(a) Purchases Rs.

(b) Production, Processing, etc., of goods Rs.

(c) Sales Rs.

(d) Closing stock Rs.

(C) In the case of societies having both credit and non-credit functions

Particulars as specified in columns (A) and (B) above.

(iv) Working results:

Profit or Loss Rs.

(v) Such other particulars as may be specified by the Registrar.

(5) In respect of societies affiliated to a federal society, the federal society concerned and in respect of societies not affiliated to a federal society but affiliated to a financing bank, the financing bank concerned and in respect of societies not affiliated to a federal society or financing bank, the co-operative union concerned shall consolidate and furnish, -

(i) the information as mentioned in the register specified in sub rule(4) to the Registrar within three months of the close of the co-operative year to which it relates; and

(ii) periodical, statistical or other statements containing particulars regarding the working or functioning of the affiliated societies.

13. ***Norms for notification of a society as a central society***._For the purpose of notifying a society as a central society under sub-clause (b) of clause (9) of section 2, -

(a) the turnover of the society including issue of loans during the preceding co-operative year or the working capital of the society at the end of the preceding co-operative year shall not be less than one crore of rupees; and

(b) the number of members of the society at the end of the preceding co-operative year shall not be less than five thousand.

14. ***Classification and categorisation of societies***._ (1) After registration of a society, the Registrar shall classify and categorise the society into one or other of the following classes and categories of societies, according to the principal object provided in its by-laws:-

Serial number	*Class*		*Category*
1. Agricultural Society	Producers	Marketing	---
2. Agro-Engineering Society			---
3. Consumer Society			(i) Urban Stores. (ii) Rural Stores. (iii) Staff and Students Stores. (iv) Employees Stores. (v) Canteen and Restaurant.
4. Co-operative Union			---
5. Credit Society			(i) Agricultural Service Society. (ii) Primary Agriculture and Rural Development Bank. (iii) Financial Bank. (iv) Urban Bank. (v) Urban Credit Society. (vi) Employees Credit Society.
6. Dairy Society			(i) Milk Producers Society. (ii) Milk Consumers Society. (iii) Milk Supply Society. (iv) Milk Supply Union. **(v)** Dairy farm.
7. Farming Society			(i) Joint Farming Society. (ii) Collective Farming Society. (iii) Tenant Farming Society. (iv) Land Colonisation Society. (v) Gramdhan Sarvodaya Society. (vi) Bhoodan Service Society.
8. Fisheries society			----
9. Housing society			(i) Building (Housing) Society. (ii) House Building Society. (iii) House Construction Society. (iv) Township. (v) Tenancy Housing Society. (vi) Rural Housing Society. (vii) House Sites society. (viii) House Service Society.
10. Industrial Society			(i) Artisans Industrial Society. (ii) Technicians Industrial society. (iii) Producers' Industrial Society.

	(iv) Industrial Service Society.
11. Labour Contract society	----
12. Lift Irrigation Society	----
13. Miscellaneous Society	(i) Barbers Society. (ii) Cattle or Duck or Goat or Pig or Poultry or Sheep Breeding Society. (iii) Indian Medical Practitioners Pharmacy. (iv) Other Miscellaneous Society. (v) Printing Press. (vi) Rural Electric Society. (vii) Salt Workers Society. (viii) Washermen Society ; and (ix) Writers Society.
14. Oil Seeds Growers Society	-----
15. Processing Society	(i) Sugar Mill. (ii) Spinning Mill. (iii) Textile Processing Mill. (iv) Industrial Tea Factory
16. Omitted	
17. Weavers Society	---
18. Sericulture Society	---

***Explanation*. –** For the purpose of this rule, the expression, --

(a) ***"agro-engineering society"*** means a society which has as its prinicipal object the provision of agricultural services to its members and undertaking servicing, repairing, hiring, manufacturing and selling agricultural implements and machineries;

(b) ***"dairy society"*** means a society which has as its principal object the arranging for, and undertaking of, production of milk or purchase of milk produced by its members and storing, processing and marketing of such milk and its products or the supply of milk and its products to its members and includes any society which has as its principal object the provision of facilities for the operation of a dairy society;

(c) ***"farming society"*** means a society which has as its principal object the organising of cultivation jointly or otherwise of the lands held by the society or by its members with a view to increasing agricultural production and employment, by proper utilisation of land, labour and other resources;

(d) ***"fisheries society"*** means a society which has as its principal object the provision of facilities for inland or marine fishing operations or undertaking of marketing of fish, fish products and other marine products of its members and includes any society which has as its principal object the provision of facilities for the operation of a fisheries society;

(e) ***"housing society"*** means a society which has as its principal object the purchase or acquisition of land to lay out as house sites for the benefit of its members or the construction of houses for its members or the financing or facilitating the construction of houses by its members or the maintenance of, or the provision of amenities to house;

(f) ***"labour contract society"*** means a society which has as its principal object the securing and provision of employment of its members by executing works with the help of its members or through them;

(g) ***"miscellaneous society"*** means a society which does not fall under any other class;

(h) ***"processing society"*** means a society which has as its principal object the undertaking of the processing, such as ginning, spinning, crushing, decorticating, pressing, finishing, hulling or curing the produce or other raw materials of its members or for the benefit of its members and includes any society which has as its principal object the provision of facilities for the operation of a processing society;

(i) ***"industrial society"*** means a society which has as its principal object the production of articles or finished goods through or with the help of its members or the provision of service facilities to its members who are artisans, technicians or small producers who are its members and includes any society which has as its principal object the provision of facilities for the operation of an industrial society;

(j) Omitted

(k) ***"Sericulture society"*** means a society which undertakes mulberry cultivation or silkworm rearing or chawkie rearing or silk reeling or silk twisting and do other service activities to sericulturists by sale of inputs, laying, etc.,

(2) The Registrar may categorise any class of societies with reference to the composition of their membership or the nature of business transacted by them or the articles handled by them or any other similar consideration.

(3) Any society may also be further classified by the Registrar on structural basis into "apex society", "central society' and "primary society".

(4) If any question arises as to the class or category to which a society belongs within the meaning of this rule, the question shall be referred to the Registrar for decision.

15. ***Annual subscription to co-operative unions.***_ The rate of annual subscription payable to co-operative unions under sub-section (2) of section 20 shall be as follows:-

(A)	***District Co-operative Union***	***Annual subscription***
(i)	Primary societies having jurisdiction of not more than one revenue taluk.	Ten rupees for every one lakh of rupees of working capital or part thereof subject to a maximum of two thousand rupees.
(ii)	Primary societies having jurisdiction of more than one revenue taluk and central societies other than co-operative training institutes.	One hundred rupees for every ten lakh of rupees of working capital or part thereof subject to a maximum of five thousand rupees.

(B)	***Tamil Nadu Co-operative Union***	***Annual subscription***
(i)	District co-operative Unions	Ten percent of the annual subscription collected by the district co-operative union from the member societies.

(ii)	Omitted	
(iii)	Apex societies	One thousand rupees for every one crore of rupees of working capital or part thereof subject to a maximum of twenty five thousand rupees.

Explanation:- For the purpose of this rule, the working capital as on the 31st March immediately preceding the co-operative year in respect of which the subscription is payable shall be taken into account.

16. ***Procedure for convening a joint meeting in the case of amalgamation of two or more societies.***—(1) (a) The person by whom a joint meeting referred to in clause (e) of sub-section (2) of section 13 shall be convened shall be the person elected by a joint meeting of all the boards of the societies which have resolved to amalgamate into one society.

(b) If the boards of the societies referred to in clause (a) fail to meet and elect a person within three months from the date of despatch of the preliminary resolution by the societies or if a person is not elected for any reason, the Registrar may nominate the president of any of such societies as the person to convene the joint meeting.

(c) Notwithstanding anything contained in the by-laws of any such society, the person so elected or nominated shall determine the date, time and place of the meeting. He shall preside over the joint meeting and in his absence, the members attending the joint meeting may choose a person from among themselves to preside over the joint meeting.

(2) The person elected and nominated to convene the joint meeting and in his absence, the person presiding over the joint meeting shall, within seven days from the date of the joint meeting, communicate a copy of the resolution of the joint meeting to all such societies, the financing bank, the federal society and the Registrar.

17.*Direction by Registrar for amalgamation of societies.* (1)The draft of the proposed order for amalgamation of societies under section 14 shall, among others, specify the manner in which the board of the society resulting from such amalgamation shall be constituted and the by-laws which such society shall follow.

(2) If any society fails, within a period of fifteen days from the date of receipt of the draft order, to communicate a copy of the draft order or gist thereof under clause (a) of sub-section (2) of section 14, the Registrar may authorise the financing bank or the federal society or any person subordinate to him or an employee of the society concerned to communicate, within a period of fifteen days from the date of such authorisation, a copy of the draft order or gist thereof to every member and creditor of such society calling upon such member or creditor to send his objections and suggestions, if any, direct to the Registrar.

(3) The draft order or gist thereof shall be communicated by the society concerned or by the person authorised by the Registrar, under sub-rule (2) by one or more of the following modes, namely:

(a) by giving or tendering it to such person and if he is not found, to some adult member of his family under acknowledgement; or

(b) by sending it by post under certificate of posting to his last known address; or (c) by affixing it in some conspicuous part of his last known place of residence or business.

(4) Where the by-laws of an amalgamated society do not provide for nomination of all the members of the board, the Registrar may nominate the board including the president and vice-president to conduct its affairs for a period not exceeding three months from the date of its registration and the board so nominated shall exercise all the powers conferred and discharge all the duties imposed on the board unde lgamated society,

(5) Upon the issue of the order under sub-section (1) of section 14, the board of each of the societies ordered to be amalgamated shall deliver possession of the books, accounts, documents, securities, cash and other properties in their possession to the board of the amalgamated society nominated under sub-rule (4) or under clause (b) of sub-section (1) of section 33.

(6)The Registrar shall, before the expiry of the term of office of the board nominated under sub-rule (4), arrange for the constitution of a board in accordance with the provisions of the Act, these rules and the by-laws of the amalgamated society and as soon as such a board is constituted, such nominated board shall irrespective of the period for which it was nominated, cease to function and it shall handover the management of the society to the board so constituted.

(7) Every member or creditor referred to in sub-section (4) of section 14 shall make an application separately which shall be distinct from his suggestions and objections.

(8) Where the copy to the draft order or gist thereof is communicated under sub-rule (2) by any person authorised by the Registrar, the Registrar may, by order, determine the costs to be paid to the Government or to the person authorised, as the case may be, and direct its recovery from the society concerned or the amalgamated society.

18. ***Manner of certifying the copy of resolution.***_(1) The copy of the resolution referred to in clause (c) of sub-section (1) of section 13 shall be signed by the president and not less than two members of the board ,who were present at the meeting of the general body, and shall bear the seal of the society.

(2) the copy of the resolution referred to in clause (c) of sub-section (2) of section 13 shall be signed by the person presiding over the joint meeting and not less than one member of the board of each society represented at such joint meeting and shall bear the seals of all the societies concerned.

(3) The copy of the resolution referred to in sub-section (3) of section 15 shall be signed by the president of each of the societies concerned and not less than two members of the board of each such society, who were present at the meeting of the general body, and shall bear the seal of the society concerned.

19.*Conditions and procedure for conversion of a society into a different class or category.*_(1) No society shall convert itself into a society of a class or category different from the one to which it belongs unless,--

(a) the principal object for which the society is registered no longer exists or the society cannot render service to its members;

(b) the society after conversion will comply with the requirements of sound business and has reasonable chances of success; and

(c) the area of operations of the society after conversion will not overlap the area of operations of another society of the class or category into which the society is proposed to be converted, save as permitted by the Registrar.

(2) Subject to the provisions of sub-rule (1), any society may, at a meeting of its general body specially called for the purpose, of which atleast fifteen clear days' notice shall be given to its members, resolve to convert itself by an amendment of its by-laws into a society of a class or category different from the one to which it belongs. The said resolution (hereinafter in this rule referred to as the preliminary resolution) shall include the proposed amendments to the by-laws.

(3) (a) A copy of the preliminary resolution shall be sent to all the members and creditors of the society.

(b)Any member of the society may, notwithstanding any by-law to the contrary, by notice given to the society within a period of one month from the date of receipt by him of the preliminary resolution, intimate his intention not to continue as a member of the society and to withdraw his share or interest in the capital and other moneys due to him.

(c)Any creditor of the society may, notwithstanding any agreement to the contrary, by notice given to the society within a period of one month from the date of receipt by him of the preliminary resolution, intimate his intention to demand a return of the amount due to him.

(4) After the expiry of two months from the date of despatch of the preliminary resolution to all the members and creditors of the society, a meeting of the members of the society, of which atleast fifteen clear days' notice shall be given to its members, shall be convened for considering the preliminary resolution. If, at such meeting, the preliminary resolution is confirmed by a resolution passed by a majority of not less than two-thirds of the members present and voting either without changes or with such changes as, in the opinion of the Registrar, are not material, he may, on receipt of a copy of such resolution signed by the president and not less than two members of the board who were present at the meeting of the general body and bearing the seal of the society register the amendment to the by-laws adopted by the society subject to the provisions of sub-rules (1) and (6) and of section 9. On such registration, the conversion shall be deemed to have taken effect.

(5) At the meeting referred to in sub-rule (4) provision shall be made by another resolution for--

(a) the repayment of the share or interest in the capital and other moneys due to all the members who have given notice under clause (b) of sub-rule(3); and

(b) the satisfaction of the claims of all the creditors who have given notice under clause (c) of sub rule(3):

Provided that no member or creditor shall be entitled to such repayment or satisfaction until the amendments to the by-laws are registered under sub-rule (4).

(6) If, in the opinion of the Registrar, the provision made for the repayment of the share or interest in the capital and other moneys due to the members and the satisfaction of the claims of the creditors referred to in sub-rule (5) is not satisfactory, the Registrar may refuse to register the amendment to the by-laws adopted by the society.

CHAPTER III

MAINTENANCE OF ACCOUNTS AND BOOKS

20. ***Accounts, books and records to be maintained by a society.***_(1) Every society shall keep and maintain correctly the following accounts, books and records upto date for the purpose of recording the business transacted by it, namely:-

(a) Minutes books for recording the proceedings of the board or of the meeting of the general body.

(b) Register of application for membership containing the name and address of the applicant, the date of receipt of application, the number of shares applied for, the date of payment in the society in respect of membership and the amount paid, the date of admission and in case of refusal of admission, the date of communication of the decision refusing admission.

(c) Admission book showing the name and address of each member, the date of admission, the shares taken by him and the amount paid by him towards such shares and entrance fee paid and the amount of share capital refunded to him, if any, together with the date of each such payment and refund.

(d) Nomination register containing the name and address of the person nominated by a member to succeed to his share or interest in the capital of the society or other money due and the relationship with him.

(e) A book showing the name and address of each associate member, the date of admission and the amount paid by him towards admission fees.

(f) Day book showing daily receipts and expenditure and the cash balance at the end of each day.

(g) Receipt book or challan for money received by the society.

(h) Voucher file containing all vouchers for expenditure incurred by the society, numbered serially and filed chronologically.

(i) Ledger of borrowings showing deposits and other borrowings of all kinds.

(j) In the case of a society with unlimited liability, property statement of members showing the assets and liabilities of each individual member on the date of his admission with full details of the property including the survey number of the lands, the statement being revised as often as may be necessary and in any case atleast once in three years and such statement being entered in a register in a stitched volume.

(k) In the case of societies issuing loans-

(i) Loan application register;

(ii) Loan ledger showing the number and date of disbursement of each loan issued to members, the amount of loan, the purpose for which it is granted and the date or dates of repayment distinguishing principal and interest;

(iii) Liability register showing the extent of indebtedness of each member to the society whether on account of loans taken directly by him or on account of loans for which he stands as surety;

(iv) Register of lands cultivated by members;

(v) Credit limit statement;

(vi) Register of declaration made under section 41;

(vii) Register of loan foreclosed;

(viii) Register showing progress of application for arbitration and execution; (ix) Register of immovable property of judgment debtors brought in auction by the society.

(l) In the case of a consumer society, effecting sales of any commodity to members or non – members,-

(i)bill book containing the names and addresses of the purchasers; and

(ii) sales chitta.

(m) In the case of a society, the working capital of which exceeds twenty thousand rupees, general ledger showing receipts and disbursements and the outstanding under various heads from day to day.

(n) In the case of a society to which rule 80 applies, register of fluid resources showing the immediate liabilities of the society and the extend of fluid resources available to meet them.

(o) Monthly register of receipt and disbursements or Trial balance.

(p) Register of dividend containing the details of dividends declared on the paid up share capital of members and the payments therefrom.

(q) Rectification register containing the objections or defects pointed out during inspection, audit, etc., rectifications approved by the board, remarks of inspecting officers, etc., and further action taken thereon.

(r) Any others accounts, books and records that may be specified by the Registrar from time to time in respect of a society or class or category of societies.

(2) Every society shall also maintain a register showing the particulars of various accounts, books and records maintained by the society in respect of every co-operative year.

21. ***Period of retention of accounts, books and records maintained by a society.*** (1) The accounts, books and records maintained by a society specified in column (2) of the Table below shall be retained permanently or till the completion of the period specified in column (3) thereof, from the date of issue of the last audit certificate to which they relate or from the date of completion of action on all the items in the accounts-books and records, whichever is later:-

THE TABLE

Serial number	*Accounts, books and records*	*Period*
(1)	(2)	(3)
1.	Minutes Book	Permanent
2.	Notice and agenda notes for meetings	5 years
3.	Membership application register	10 years
4.	Admission book	Permanent
5.	Nomination register	Permanent
6.	Associate membership book	Permanent
7.	Share certificate book	Permanent
8.	Share withdrawal or transfer register	Permanent
9.	Register showing the list of members	Permanent
10.	Rough cash book or chitta or cash scroll	5 years
11.	Receipt book or bill book or challan	10 years
12.	Voucher file and acquittance roll	10 years
13.	Main Day Book and Subsidiary day books	Permanent
14.	Ledgers of deposits and other borrowings	Permanent
15.	Diary of due dates to watch repayments of deposits or Borrowings	1 year
16.	Application for loans or making deposits, etc	10 years
17.	Loan application register	10 years
18.	Loan ledgers	Permanent
19.	Investment register or ledger	Permanent
20.	Diary of due dates of loans taken by member or investments made	1 year
21.	Suspense recoverable (due to) and suspense payable (due by) ledgers or registers	Permanent
22.	General ledger and others subsidiary ledgers	Permanent
23.	Register of monthly statement of receipts and disbursements or monthly trial balances	10 years
24.	Register of ledger balances reconciled with general	5 years

ledger balances	
25. Register of cheque books	5 years
26. Register of loan bonds	Permanent
27. Register of declaration made under section 41	12 years
28. Loan verification register	10 years
29. Liability register of members (showing direct and indirect liability of members)	Permanent
30. Property statement of members	Permanent
31. Register of lands cultivated by members	10 years
32. Credit limit statement	10 years
33. Register of Reserve Fund and other funds	Permanent
34. Register of fluid resources	5 years
35. Register of grants (subsidies) received from Government or other bodies	Permanent
36. Register of overdue loans	3 years
37. Register of foreclosed loans	3 years
38. Register of application for arbitration and execution	10 years
39. Register of immovable properties of defaulting members purchased in auction by the society	Permanent
40. Register of immovable properties owned by the society	Permanent
41. Register of vehicles owned by the society	Permanent
42. Furniture Register	Permanent
43. Log book	10 years
44. Dividend register	10 years
45. Register of bonus to members	10 years
46. Price fixation (costing) register	5 years
47. Goods (Stock) ledgers or registers	10 years
48. Register of goods (stock) on which pledge loans issued	10 years
49. Purchase, issue and stock register	10 years
50. Sales bill books	7 years
51. Sales chitta	7 years
52. Salesman indent books or registers	5 years
53. Register of issue to salesman	10 years
54. Salesman liability register	10 years
55. Stock book of empties	10 years
56. Stock register of goods received for sale on agency basis or on consignment basis	10 years
57. Accounts and registers for consignment stock or for agency stock	10 years
58. General current or correspondence register	5 years
59. Correspondence files-	

L.Dis	1 Year
K.Dis	3 years
D.Dis	10 years
R.Dis	Permanent

60. Periodical current register and periodical reports 3 years
61. Staff attendance register 3 years
62. Casual leave register 1 year
63. Casual leave applications 1 year
64. Other leave applications 3 years
65. Service register Permanent
66. Stock register of books and forms 10 years
67. Register of library books Permanent
68. Register for issue of library books 10 years
69. Money order (inwards) register 5 years
70. Registered tapal (inwards) register 3 years
71. Tapal register 3 years
72. Despatch register 3 years
73. Postage or stamp account book 3 years
74. Notice for confirmation of balances 3 years
75. Confirmations received but not attached to final audit 3 years
memorandum
76. Final Audit Memorandum and Audit Certificate Permanent
77. Defects rectification register in respect of audit and 10 years
Inspection
78. Visitors remarks book Permanent
79. Register of affiliated societies Permanent
80. Register of office-bearers of affiliated societies 3 years
81. Register of delegates of affiliated societies 5 years
82. Tour programme and diary of field officers or staff 5 years
83. Rotation register regarding inspection or visit to 5 years
co-operative societies
84. Inspection reports of affiliated societies 5 years
85. General information register of affiliated societies Permanent
86. Register showing the particulars of various accounts, Permanent books and records maintained by the society in
every co-operative year

(2) Accounts, books and records other than those specified in sub- rule (1) maintained by a society shall be retained by the society for such period as the Registrar may specify from time to time by general or special order:

Provided that where there is no period fixed either in this rule or by the Registrar, the accounts, books and records maintained by the society shall be retained for such period not less

than three years from the date of issue of the last audit certificate to which they relate as may be decided by the board.

(3) It shall be the duty of the chief executive or the president where there is no chief executive, to arrange for the safe custody of the accounts, books and records of the society.

(4) Every society shall prepare periodically and atleast once in a year a list of accounts, books and records that may be destroyed and such accounts, books and records shall be actually destroyed only after obtaining specific orders from the chief executive or from the president, where there is no chief executive which shall not be granted unless the chief executive or the president as the case may be, satisfies himself that the retention of such accounts, books and records is no longer necessary.

(5) Notwithstanding the period of retention specified in sub rule (1) and (2) above, the chief executive or the president, where there is no chief executive, may while scrutinising the list of records to be destroyed, order that a particular account, book or record be retained for a longer period or permanently.

(6) Notwithstanding anything contained in the foregoing sub- rules, where the Registrar requires retention of any account, book or record in connection with any action taken or proposed to be taken under the Act and these rules or for any other purpose specified by him in writing the chief executive or the president, where there is no chief executive, shall order the retention of such account, book and record to be retained for such period as may be specified by the Registrar.

22. ***Power of Registrar to direct accounts, books and records to be written up.***_(1) The Registrar may, by order in writing, direct any society to get any or all of the accounts, books and records required to be kept by it under rule 20 written up to such date and within such time as he may direct. Where any society fails so to do, the Registrar may depute an officer subordinate to him or authorise any employee of the financing bank or of the federal society concerned to write up the accounts, books and records. In such cases, the Registrar may by order, to determine with reference to the time involved in the work and the emoluments of the officer deputed or any employee of the financing bank or the federal society authorised to do it, the charges which the society concerned shall pay to the Government or the financing bank or the federal society and to direct its recovery from the society.

(2) The officer deputed or the employee of the financing bank or of the federal society authorised by the Registrar under sub-rule (1) to write up the accounts, books and records of a society shall have the power to requisition:-

(i)any person in possession of, or responsible for the custody of, any accounts, books, records, documents, securities, cash or other properties to produce the same at the head quarters of the society; and

(ii)any person who has the knowledge of any of the transactions of the society to furnish such explanation or information as he may require.

23. ***Power of Registrar to freeze credit or any other assistance.***_Where the Registrar is satisfied that any society has not maintained the accounts, books and records required to be maintained by it under rule 20 or prevented in any manner the officer deputed or employee of the financing bank or federal society authorised by the Registrar under sub-rule (1) of rule 22 to write up the accounts, books and records, the Registrar may, without prejudice to any other action that may be taken under the Act and these rules, freeze such credit or other assistance as the Registrar may deem fit:

Provided that no order shall be passed by the Registrar under this rule without giving an opportunity to the society to make its

24. ***Manner of certifying copies of entries in books, documents, etc.***_(1) For the purposes of sub section (1) of section 47 or section 133, a copy of any entry in a book of a society or of any document or any entry in such document shall be certified _

(a)by the chief executive, or the president of the society if there is no chief executive and by not less than two members of the board; or

(b)where an administrator has been appointed under sub – section (12) of section 33, by such administrator ; or

(c)where a special officer has been appointed under section 88 or section 89, by such special officer ; or

(d)where a liquidator has been appointed under sub section (1) of section 138, by such liquidator.

form duly signed by the officers, if any,

who have prepared and checked the same and by the certifying authority specified in sub-rule (1) and bear the seal of the society:-

Prepare by me with reference to the original.	Checked by me with the original and found to be correct.	Certified that the above is a true copy of entry or entries in the document obtained and kept by …… the society.
Signature of the Preparing Officer.	*Signature of the Checking Officer.*	*Signature of the Certifying Authority.*

(3) The rates of charges to be levied for the supply of certified copies shall, subject to a minimum of two rupees be-

(i) for every one hundred and seventy- five words or fraction thereof or written or typed matter Seventy paise; and

(ii) where copies are supplied in printed forms Twenty- five paise per form plus the charges calculated at the rate specified in item (i) in respect of the written or typed matter:

Provided that the board may, subject to the minimum of two rupees, fix any rate not exceeding the rates specified above.

25. ***Statement and returns to be furnished by a society to Registrar.***_(1) Every society shall prepare for each financial year and submit to the Registrar within a period of three months from the close of the financial year,-

(a)a statement showing the receipts and disbursements for the year or trial balance at the end of the year;

(b)a profit and loss account;

(c)a balance sheet; and

(d)such other statement or return as the Government may from time to time specify.

(2) (a) Every society shall also furnish a copy of the statements or returns submitted to the Registrar under sub-rule (1) to the financing bank and the federal society concerned simultaneously.

(b) In respect of societies affiliated to a federal society, the federal society concerned and in respect of societies not affiliated to a federal society but affiliated to a financing bank, the financing bank concerned shall submit to the Registrar a consolidated statement or the statements and returns received under sub-clause (a) within a period of two months from the close of the financial year.

(3) Every agricultural producers marketing society, consumer society, dairy society, industrial society, oil seeds growers society, processing society and weavers society and such other society as the Government may, from time to time, specify by general or special order, shall, in addition to the statements and returns referred to in sub rule (1), submit with in a period of one month from the close of the financial year to the Registrar a statement of verification of the stock at the close of the financial year of articles in which the society transacts business.

(4) Where any society fails to submit any statement or return specified in sub-rule (1),(2) or (3) within the time specified therein, the Registrar may depute an officer of the Government or

authorise an employee of the financing bank or federal society concerned to prepare the necessary statement or return and the Registrar may determine, with reference to the time involved in the work and the emoluments of the officer deputed or of the employee of the financing bank or the federal society authorised to do it, the charges which the society concerned shall pay to the Government or the financing bank or the federal society concerned, as the case may be.

(5) Every society shall prepare a list of its members as on the last date of each financial year, and furnish a copy of the same to the Registrar within one month from the close of such year.

25-A. ***Manner of placing the audit report of apex society before the Legislative Assembly of the State.***_ (1) The chief executive that is the principal paid officer by what ever designation he is called, of every apex society shall send three copies of the final audit report of each financial year including receipt and charges or trial balance, balance sheet and profit and loss account duly signed by him and by the auditor or auditing firm and by not less than two members of the board to the Registrar within one month from the date of receipt of the final audit report.

(2) The Registrar shall send two copies of such final audit report, referred to in sub-rule (1), to the Secretary to Government of the concerned administrative department within a month from the date of its receipt by him. The Secretary to Government of the concerned administrative department shall, as soon as possible after its receipt, cause to place such final audit report of the apex society on the table of the Legislative Assembly of the State before the close of the succeeding financial year.

CHAPTER IV

MEMBERS OF CO-OPERATIVE SOCIETIES AND THEIR RIGHTS AND LIABILITIES

26. ***Classes of societies in which persons who are minors or of unsound mind may be admitted as members and the privileges, rights and liabilities of such members.***_(1) (a) Subject to the provisions of sub-rule (2), persons who are minors or of unsound mind may be admitted as members in the following societies, namely:-

(i) agricultural producers marketing societies;
(ii) consumer societies;
(iii) credit societies other than financing banks and employees credit societies;
(iv) dairy societies;
(v) farming societies;
(vi) fisheries societies;
(vii) industrial societies;
(viii)irrigation societies;
(ix)
oil -seeds growers societies; (x) processing societies; and
(xi) weavers societies.

(b) The admission of any person who is a minor or of unsound mind as a member of any class of societies specified in clause (a) and his transactions with the society shall be only through his guardian.

(c) A person who is a minor or of unsound mind admitted through his guardian as a member of any class of societies specified in clause (a) shall be liable to all the obligations of a member and shall be eligible to enjoy all the rights of a member except the right to vote in the general meeting or in any election and the right to contest for election to the board and hold office, as a member of the board.

(2) Notwithstanding anything contained in sub-rule (1), a person who is a minor above the age of twelve years and who is a student may be admitted directly as a member of any consumer society formed for the benefit of students and shall be eligible to enjoy all the rights of membership except the right to contest for election to the board or hold office as a member of the board and shall be liable to all the obligations of a member but the liability of such member shall be limited to his subscribed share capital.

27. ***Form of application for, and manner of, admission as a member.***_(1) Every individual seeking admission as a member of any society under clause (i) of sub section (2) of section 21 shall make an application in Form No.16.

(2) The application shall be sent to the society by registered post with acknowledgement due or personally handed over under acknowledgment to an officer or servant of the society authorised in this behalf by the society.

(3) Every individual seeking admission as a member of any society under clause (i) of sub-section (2) of section 21 shall, along with the application for admission pay the value of atleast one share or the first installment of the share, where share capital is payable in instalments and also the entrance fees. Such payment may be made either by sending the required amount by money order or postal order sent by registered post with acknowledgement due or by making direct remittance into the society or by any other mode approved for the purpose by the society or the Registrar.

(4) The Secretary or where there is no secretary, the chief executive or where there is no secretary or chief executive, the president shall place or cause to be placed all applications for membership before the board or the general body, where there is no board for its decision and arrange to communicate the decision of the board or the general body, as the case may be, granting or refusing to grant admission to the applicant within a period of sixty days from the date of receipt of the application in the office of the society.

(5) Every member admitted or deemed to have been admitted as such, shall, for exercising the rights of a member, pay, within a period of one month from the date of admission or the date on which he is deemed to have been admitted as a member all the amounts required of him under the by-laws.

28. Procedure for removal of an individual deemed to have been admitted as a member.- Every order under clause (ii) of sub-section (2) of section 21 shall be passed by the Registrar within a period of ninety days from the date of information about the ineligibility of a member or from the date of receipt by him of the application, as the case may be.

29. ***Procedure for refund of value of share or interest in the capital by financing bank or apex society to individual members on the cessation of membership.***_(1) The financing bank or apex society shall, within thirty days from the date specified in the notification issued under clause (b) of sub-section (1) of section 21 by notice in writing, require the individual concerned or his nominee, heir or legal representative, as the case may be, to receive his share or interest in the capital and other moneys due to such individual within thirty days from the date of receipt of the notice.

(2) If the individual concerned or his nominee, heir or legal representatives, as the case may be, fails to receive the share or d other moneys due to him within

thirty days from the date of receipt of the notice under sub-rule (1) the amount representing the share or interest due to him shallforth with be credited to a suspense account.

30. ***Membership in more than one society of certain classes of societies.***_(1) Any person who is already a member of any one of the categories of societies specified below may become a member of any other category of societies so specified.:-

(i)primary agricultural service society;
(ii)primary land development bank; and
(iii) urban bank.

(2) Any person who is already a member of a primary agricultural service society or a primary land development bank may become a member of any one or more other societies of any one such category or both such categories, if such person owns or cultivates lands within the area of operations of the respective societies:

Provided that the total outstanding by way of borrowing from all such societies shall not exceed the individual maximum borrowing power either on the security of immovable property mortgaged or on personal surety.

(3) Any person who is a member of an agricultural producers marketing society may become a member of any one or more other agricultural producers marketing societies if such person owns or cultivates lands within the area of operations of the respective societies.

(4) Any person who is already a member of a consumer society may be admitted as a member of another consumer society:

Provided that no person who is already a member of an employees' co-operative stores shall be admitted as a member of another employees' co-operative stores.

(5) Every person seeking admission in another society of the same class or category as specified in sub - rule (2), (3) or (4) shall, in his application for admission, disclose his membership in such other society or societies.

31. ***Restriction on admission of certain individuals.***_(1) No individual other than an individual who is qualified for admission with reference to the principal object of the society shall be eligible for admission as a member of the society;

Provided that this rule shall not apply for admission of individuals as associate members in accordance with rule 32:

Provided further that every society having individual members not qualified for admission as a member with reference to the principal object of the society on the date of commencement of these rules shall within three months thereof issue notice to each such member requiring him to receive his share or interest in the capital of the society and other moneys due to him within thirty days from the date of receipt of such notice.

(2) If the individual concerned fails to receive his share or interest in the capital and other moneys due to him within thirty days from the date of receipt of the notice under sub- rule (1), the amount representing the share or interest in the capital and other moneys due to such individual shall forthwith be credited to a suspense account.

32. ***Admission of associate members.***_ **(1)**Persons possessing the qualifications specified in sub-rule (2) may, if the by-laws so provide, be admitted as associate members in the following classes of societies, namely:-

(i) agricultural producers' marketing societies;
(ii) consumer societies;
(iii) credit societies;
(iv) dairy societie

(v) farming societies;

(vi) housing societies;

(vii) industrial societies (other than societies under the control of Khadi and Village Industries Board);

(viii) labour contract societies;

(ix) oil seeds growers' societies; and

(x) processing societies ;and

(xi) weavers' societies.

(2) (i) Any person interested in the property being mortgaged by a member in favour of the society for the purpose of joining in the execution of the mortgage deed or any other document by such member; or

(ii) any person borrowing on the security of gold jewels, silverwares, fixed deposit receipts, life insurance policies, warehouse receipts or securities specified in section 20 of the Indian Trusts Act, 1882 (Central Act II of 1882); or

(iii) any depositor seeking cash credit or overdraft facility; or

(iv) any person desiring to discount any bill, cheque or other instruments; or

(v) any person desiring to avail of any service other than credit rendered by the society; or

(vi) any paid officer or servant of the society or of its financing bank for any of the purposes specified in sub-clauses (i), (ii) and (v) provided that the prior approval of the Registrar is obtained for the purposes specified in sub-clauses (ii) and (v), may be admitted as an associate member in any credit society other than a financing bank.

(3) (i) Any person desiring to borrow for the purpose of self employment including starting or running any small scale or cottage industry or for any other purpose as may be permitted by the National Bank for Agriculture and Rural Development or the Registrar from time to time; or

(ii) any person borrowing on the security of gold jewels, silverware, fixed deposit receipts, life insurance policies, warehouse receipts or securities specified in section 20 of the Indian Trusts Act, 1882 (Central Act II of 1882); or

(iii) any depositor seeking cash credit or overdraft facilities; or

(iv) any person desiring to discount any bill, cheque or other instruments; or

(v) any paid officer or servant of the bank or of any society for which it is the financing bank for the purpose specified in sub-clause (ii) with the prior approval of the Registrar, may be admitted as an associate member in a financing bank.

(4) (i) Any trader, commission agent or merchant engaged in business in commodities dealt with by the society having dealings with the society, or

(ii) any paid officer or servant of the society or of its financing bank desiring to avail of the services of the society, with the prior approval of the Registrar, may be admitted as an associate member in an agricultural producers' marketing society, a dairy farm, a milk producers' society or an oil-seeds growers' society:

Provided that the provisions in clause (i) shall not apply to oil -seeds growers' society:

Provided further that the transactions with any associate member by any society specified in this sub-rule shall be subject to such monetary limits and conditions as may be prescribed in the bylaws or as may be specified by the Registrar from time to time.

(4-A) any person desiring to invest his money in fixed deposits, may be admitted as an associate member in an oil-seed growers' society.

(5) Any person interested in the lands being pooled and cultivated by the society or by the member of the society, may be admitted as an associate member in a farming society.

(6) Any person interested in the property being mortgaged by a member in favour of the society for the purpose of joining in the execution of mortgage deed or any other document by such member, may be admitted as an associate member in a housing society.

(7) any manufacturer of, or dealer in appliances, dyes raw materials and other accessories used by the society or by its members in the processing or production of any commodity or any trader or commission agent or merchant dealing in the commodities produced by the society, may be admitted as an associate member of an industrial society (other than a society under the control of Khadi and Village Industries Board) or a processing society:

Provided that the transactions with any associate member by any society specified in this sub-rule shall be subject to such monetary limits and conditions as may be prescribed in the by-laws or as may be specified by the Registrar from time to time .

(8) Any individual including a paid officer or servant of a society or of its financing bank or any person standing as surety or guarantor in respect of any liability, or any institution or body of persons whether incorporated or not desiring to avail of the services rendered by the society, may be admitted as associate member in a consumer society or a dairy society or a labour contract society.

(9) An associate member shall not be required to contribute to the share capital of the society but shall pay such admission fee as may be specified in the by-laws, which shall not in any case exceed one hundred rupees. The admission fee shall not be refundable.

(10) An associate member of a society shall not be eligible for any patronage rebate, bonus or dividend.

(11) An associate member of a society shall, irrespective of the liability of the society, be liable to contribute to the assets of the society on its being wound up only to the extent of any dues which he may be owing to the society singly or jointly with any other debtor.

(12) No associate member of any society shall be refused admission as a member of any other society only for the reason that he is an associate member of any society.

33. ***Class of persons for purpose of clause (a) of sub-section (3) of section 23.***_The class of persons for the purpose of clause (a) of sub-section (3) of section 23 shall be the discharged prisoners.

34. ***Procedure for deciding question under sub-section (4) of section 23.***_No question shall be decided under sub section (4) of section 23 without giving an opportunity to the applicant for admission or, as the case may be, the member concerned and to the society, of making his or its representations.

35. ***Removal of a member of a society.***_ (1)The Registrar may of his own motion or on application, by an order in writing, direct the removal of a member of a society from such membership if in the opinion of the Registrar, such member was, or has become, subject to any of the disqualification mentioned in section 23:

Provided that no member of a society shall be removed from such membership under this sub-rule without such member being given an opportunity of making his representations.

(2) Upon the issue of an order under sub -rule (1), the member concerned shall cease to be a member of the society.

36. ***Time limit to communicate the decision of the board and to apply for redress.***_

(1) The decision of the board of a society specified in column (1) of the Table below on the application made by its member under sub-section (2) of section 24 to render him services from such society shall be communicated within the time limit specified in column (2) thereof.

THE TABLE

Class of society	*Time limit*
(1)	(2)
(i) Agricultural producers marketing societies and consumer societies.	Fifteen days from the date of receipt of the application by the society.
(ii)All other classes of societies which mortgage of immovable properties is not required.	to obtain services for Thirty days from the date of receipts of the application by the society.
(iii)All other classes of societies which mortgage of immovable properties is required.	to obtain services for Sixty days from the date of receipt of the application by the society.

(2) Every application for redress shall be made by a member to the Registrar within thirty days from the date of receipt of the communication of the decision of the board of a society refusing any service and where the decision of the board of a society on his application for services has not been communicated to him within the period specified in sub-rule (1), within thirty days from the date of expiry of such period.

37. ***Manner of giving opportunity to a member before expulsion under section 25.***_

(1) On receipt of the requisition in writing under sub – section (1) of section 25, the society shall, within a period of fifteen days from the date of receipt of the requisition in the office of the society, communicate a copy of such requisition to the member concerned calling upon him to make his representation, if any, within a period of fifteen days from the date of receipt by him of such communication.

(2) The member concerned shall also be given an opportunity of being heard at the special meeting convened for the purpose under sub-section (1) of section 25.

38. ***Restrictions on defaulting member to vote at election or to represent a society in any other society.***_No member shall be entitled to vote at any election in the society of which he is a member or be entitled to be elected or nominated to represent the society in any other society or to vote at any election in the other society if on thirty days prior to the date of election,-

(a) (i) he was in default to the society of which he is a member or any other society, for a period exceeding three months; or

(ii)a decree has been obtained against him and the decree is subsisting; or

(iii) proceedings have been initiated against him under sections 118,119,120 or 144 for recovery of any debts and the debt has not been fully discharged; and

(b) where the member repres society, if-

(i) the society he represents is in default to any other society for a continuous period of one year and the default exceeds thirty percent of the sum due by that society; or

(ii) a decree has been obtained against the society he represents and the decree is subsisting.

39. ***Restrictions on the right of a member to attend and participate in meeting.***__ No member shall be entitled to attend and participate in the meeting of the board or of the general body when a subject in which he is interested directly or indirectly is under consideration:

Provided that nothing contained in this rule shall apply to an office-bearer or a member of the board from attending and participating in the special meeting of the board called for the purpose of removing him from his office or membership of the board; or to a member of the society from attending and participating in the special meeting of the general body convened under sub-section (1) of section 25 for expulsion of such member.

40. ***Fees for inspection of accounts by members.***__The fee payable under section 27 inspection of accounts shall be –

(i) five rupees for any one co-operative year to which the accounts to be inspected relate;
(ii) three rupees for every such additional co-operative year; and
(iii) twenty –five rupees for any one member at any one such inspection:

Provided that the by-laws may specify any fee not exceeding the rate specified in this rule.

41. ***Classes of cases in respect of which refund of share or interest in the capital may be made before the expiry of two years.***__ Refund of share or interest in the capital of a member may be made before the expiry of the period of two years from the date of his taking the share or interest in the capital in the following classes of cases, namely:-

(i) where a person joins a society as a member and takes shares in the society for the purpose of obtaining loan or service and the loan or service applied for by such person is not sanctioned or refused; or

(ii) where a member takes additional shares in the society for the purpose of obtaining loan or service and the loan or service applied for by such member is not sanctioned or refused.

42. ***Nomination under section 30.***_ (1)The nomination made for the purpose of section 30 shall be in

Form No. 17 and signed by the member in the presence of atleast two members of the society.

(2) The society shall enter the nomination in the nomination register.

(3) Any nomination made under this rule may be revoked at any time by the member and a fresh nomination made in a like manner.

43. ***Transfer or refund of share or interest in the capital on death of a member.***_

(1) (a) Where a nomination has been made by member in accordance with rule 42, the society shall, within ninety days from the date of knowledge of the death of the member, by notice in writing require the nominee to state within thirty days from the date of receipt of the notice whether he desires-

(i) the transfer of the share or interest of the deceased member in the capital of the society and other moneys due to the said deceased member in his name; or

(ii)to receive the value of the share or interest of the deceased member in the capital of the society and other moneys due to the said deceased member.

(b) (i) where no nomination has been made, within ninety days from the date of knowledge of death of the member, or

(ii) where the nominee is also dead and the death of the nominee is known after the issue of the notice to the nominee, within ninety days from the date of knowledge of the death of the nominee, the society shall, by a notice, exhibited at the office of the society, invite claims for the share or interest of the deceased member in the capital of the society and other moneys due to the said deceased member within thirty days, from the date of such notice.After taking into consideration, the claims so received, if any, and after making such enquiries as the board may consider necessary, the board shall decide the person who, in its opinion, is the heir or legal representative of the deceased member. Thereupon the society shall issue notice to the said heir or legal representative, as the case may be, to state within thirty days from the date of receipt of the notice whether he desires_

(A)the transfer of the share or interest of the deceased member in the capital of the society and other moneys due to the said deceased member in his name; or

(B)to receive the value of the share or interest of the deceased member in the capital of the society and other moneys due to the said deceased member.

(2) Where the nominee, heir or legal representative, as the case may be, is not eligible for admission as a member, or where such nominee, heir or legal representative as the case may be, so requires or where the nominee, heir or legal representative, as the case may be, has not given reply to the notice issued by the society under sub-rule (1), within the time specified therein, the society shall issue notice to the nominee, heir or legal representative, as the case may be, to receive the value of the share or interest of the deceased member in the capital of the society ascertained in accordance with Rule 44, and all other moneys due to the deceased member within thirty days from the date of receipt of the said notice.

(3) If the nominee, heir or legal representative, as the case may be, fails to receive the value of the share or interest of the deceased member in the capital of the society and other moneys due to the said deceased member within the time specified in sub –rule (2), the society shall forthwith credit such amount to a suspense account.

44. ***Valuation of share or interest in the capital for the purpose of repayment.***_ Where share or interest in the capital is repayable under any of the provisions of the Act, these rules or the by-laws to any member, or his nominee, heir or legal representative, the value of the share or interest in the capital shall be ascertained in the following manner, namely:-

(i) in the case of a society with unlimited liability, the actual amount received by the society in respect of such share or interest in the capital from such member; and

(ii) in the case of a society with limited liability, the amount arrived at by valuation based on the financial position as shown in the latest audited balance sheet of the society subject to the maximum of the actual amount received by the society in respect of such share or interest in the capital from such member.

45. ***Shares not to be hypothecated to society.***_The shares of a society shall not be hypothecated as a security for loan.

CHAPTER V

GENERAL MEETING AND MANAGEMENT OF SOCIETIES

46. ***General meeting of societies.***_ (1) The general meeting of a society shall be held either at the premises of the society, the address of which is registered under section 37, or at any public place at the headquarters of such society to which all the members thereof shall have access.

(2) The notice of the general meeting whether ordinary or special shall be sent by the society to the members by one or more of the following modes, namely:-

(a)by giving or tendering it to the member under his acknowledgment; or

(b)if the member is not found by giving or tendering it to some adult member of his family under his acknowledgment; or

(c)by post under certificate of posting; or

(d)by publication in one or more local newspapers having circulation in the area of operation of the society and approved by the Government for issue of Government advertisement.

The society shall, in addition to sending notice by one of the modes aforesaid, also display the notice in the board at the office of the society or in one or more public places within the area of operation of the society.

47. ***Representative general body and its constitution.***_ (1) Where the area of operations of a society is more than one revenue district or where a society consists of not less than five thousand members, the by-laws of the society may provide for the constitution of a representative general body.

(2) (a) The representative general body of a society shall consist of,-

(i)the delegate of each of the societies, if any, affiliated to it;

(ii)one representative for every fifty individual members or part thereof; and

(iii) the members of the board of the society.

(b) The representative of individual members shall be elected from among themselves,-

(i)by the members of the branch or unit of the society, if any; or

(ii)by the members residing in such area or belonging to such group of members, as may be specified in the by-laws.

(c) The constituency for election of representatives of individual members shall, as far as possible be based on the constituency, if any, for election of the members of the board of society or part thereof.

(d) The election of representatives of individual members shall be by secret ballot.

(3) (a) An elected representative of individual member may be removed by a resolution expressing no confidence in him passed in a special meeting of the members of the constituency which he represents.

(b) No special meeting shall be convened under clause (a) unless a requisition in writing signed by not less than one-fourth of the members or twenty-five members, whichever is less, of the constituency which he represents is presented to the Registrar.

(c) As soon as such a requisition is received, the Registrar shall take action in the manner specified in rule 61.

48. ***Near relations of members of a board for purpose of clause (d) of sub-section (2) of section 32.***_ For the purposes of clause (d) of sub-section (2) of section 32, the details of services rendered to the following near relations of any member of the board shall be placed for the consideration of the annual general meeting, namely:-

(1)Spouse (wife or husband).

(2)Father (including step-father).

(3)Mother (including step-mother).

(4)Son (including step-son).

(5)Daughter (including step-daughter).

(6)Brother (including step-brother).

(7)Sister (including step-sister).

49.*Societies which may requisition special general meeting and special board meeting of other societies*._ The federal society may requisition a special general meeting under section 32 (3) (a) (iii) or a special board meeting under section 33 (14) (a) (iii) of any society of the same class or category affiliated to it.

50. Omitted

51. ***Election of members of the Board of a primary society other than a scheduled co-operative society.***_Notwithstanding anything contained in the by-laws of a primary society, other than a scheduled co-operative society, the election of the members of the board shall be by all the members of the society entitled to vote:

Provided that where there is provision in the by-laws of any society for the formation of constituencies, otherwise than on the basis of area, the election of a member or members of the board in respect of each such constituency shall be by all the members from among themselves of that constituency only.

51-A. ***Eligibility to vote at, or stand for, election.***_Notwithstanding anything contained in the by-laws of a society, the members who are not otherwise disqualified to vote at, or stand for, any election in accordance with the provisions of the Act, or these rules, shall be eligible to vote at, or stand for, any election to the society.

52. ***Election of members of the board.***_(1) (a) Every society shall report to the Election Commission, the date of expiry of the term of office of the members of the board for which elections are to be held and the number of members to be elected and the particulars of casual vacancy in the office of the members of the board which may arise and which have to be filled up by election as per the provisions of the Act, within fifteen days of its occurrence.

(b) On receipt, of such report, the Election Commission shall appoint as many officers of the Government or officers sub-ordinate to the Registrar not below the rank of Deputy Registrar of Co-operative Societies in the Co-operative Department or not below such rank in other departments of the Government as may be necessary, as District Election Officers for each district or for a part of a district for conducting the election of members of the board of co-operative societies in the respective district or part of a district. The District Election Officer shall take necessary steps for the conduct of election to the society or societies concerned and the society

shall render all necessary assistance to the District Election Officer for the conduct of election to the board.

(c) The District Election Officer shall appoint as many officers of the Government not below the rank of Senior Inspector in the Co-operative Department or not below such rank in other departments as may be necessary as Electoral Officers. The Electoral Officers shall be responsible for preparation and publication of voters list of the society or the societies concerned.

(d) Notwithstanding anything contained in clause (a), the Election Commission may, at any time, arrange for the conduct of election of members of the board of a society to fill up the existing or future vacancies in accordance with the provisions of the Act and Rules.

(2) The election of the members of the board of every society shall be conducted in the manner specified in this rule.

(3) (a) The District Election Officer appointed for a district or a part of a district by the Election Commission shall appoint as many officers of the government or officers subordinate to him or officers and employees of co-operative societies or local authorities or undertakings owned by the state or central government or educational institutions as may be necessary as Election Officers for conducting the election of members of the board of co-operative societies in the district or a part of the district. The District Election Officer may also appoint alternative election officer or officers.

(b) Where the election officer appointed under clause (a) is unable to attend any stage of the election owing to illness or other unavoidable reason, the alternative election officer, if any, appointed for the purpose shall proceed to conduct the election from the stage at which the election officer had left and in such cases every reference to the election officer in this rule shall be construed as a reference to the alternative election officer.

(c) Subject to the superintendence, direction and control of the Election Commission, and under the supervision and guidance of the State Election Officer, and the District Election Officer, the Election Officer shall be responsible for the proper conduct of the elections in the manner provided in the Act, the Rules, and any other orders or guidelines issued by the Election Commission from time to time.

(4) (a) The Election Officer may appoint one or more persons, as may be necessary, as Polling Officers to assist him in the conduct of the election.

(b) Subject to the provisions of the Rules, it shall be the general duty of the Election Officer and the Polling Officers at a polling station, to keep order thereat and to ensure that the poll is freely and fairly conducted.

(5) (a) The Election Commission shall fix the date of election and draw up a programme for the conduct of election to the society or group of societies and send a copy of the programme so drawn to the State Election Officer and the District Election Officer concerned at least twenty-one days prior to the date of poll and also to the society or group of societies:

Provided that the date of poll shall not be fixed on any date earlier than sixty days prior to the date of expiry of the term of office of the members of the board.

(b) The programme for conduct of election shall contain information regarding,-

(i) the date on which,-

(A) the society shall prepare and furnish the member's list to the Electoral Officer appointed by the District Election Officer under sub-rule (1) and shall publish the member's list in the notice board at the office of the society;

(B) the Electoral Officer shall prepare and publish the voters' list in the notice board at the office of the society;

(C) the members shall make claims or raise objections to the voters' list; and

(D) the decision of the Electoral Officer on the claims made or objections raised to the voters' list shall be published;

(ii) where the society fails to prepare and furnish the member's list within the time specified in item (i) (A), the date on which,-

(A) the Electoral Officer shall prepare and publish the voters' list in the notice board at the office of the society.

(B) the members shall make claims or raise objections to the voters' list; and

(C) the decision of the Electoral Officer on the claims made or objections raised to the voters' list shall be published;

(iii) the date on which, the place at which and the time during which,-

(A)the nomination papers shall be filed;

(B) the nomination papers shall be scrutinized and list of valid nominations shall be published;

(C)the nominations may be withdrawn;

(D)final list of contesting candidates shall be published; and

(E)polling, if required, will take place:

Provided that there shall be an interval of not less than three clear days between the date fixed for filing of nomination and the date of poll:

Provided further that different timings can be fixed for different constituencies on the same date and that more than one date may be fixed for polling, where polling cannot be held on the same date in the same place or different places.

(6) (a) The District Election Officer or the Election Officer shall send notice of election to the members who, on the date thirty days prior to the date of poll, were the members of the society. The notice shall contain information regarding-

(i) the total number of vacancies to be filled up by election and of which the number of seats reserved under the Act or Rules for Scheduled Castes and Scheduled Tribes and Women, if any and the number of unreserved seats to be filled up by election;

(ii) constituency, if any from which the members are to be elected;

(iii) the date, place and time fixed for filing, scrutiny, withdrawal and publication of valid list of nomination;

(iv) the date, place and time specified for polling; and

(v) the time, date and place in which counting of votes shall take place:

Provided that the withdrawal and publication of valid list of nominations shall be on the next day after the date fixed for scrutiny of nomination;

(b) The election notice shall be sent at least fifteen days prior to the date of the poll by one or more of the following modes, namely:-

(i) by giving or tendering it to such member and if he is not found, by giving or tendering it to some adult member of his family under his acknowledgement; or

(ii) by e-post; or

(iii) by publication in one or more local newspapers having circulation in the area of operation of the society and approved by the Government for the issue of Government advertisements:

Provided that where the District Election Officer or the Election Officer considers it necessary, the election notice may be displayed in one or more prominent public places within the area of operation of the society, in addition to being sent in one of the modes aforesaid.

(c) The election notice shall also be published,-

(i) in the notice board at the office of the society; and

(ii) in cases where the elections are held in a place outside the headquarters of the society-

(A)in the notice board at the branch of the society in that place; or

(B)in such other place as the District Election Officer or the Election Officer may specify in this behalf.

(d) Where the District Election Officer or the Election Officer so directs, the Chief Executive or where there is no such Chief Executive, the President or Chairperson of the society shall arrange to serve the notice of election on the members.

(e) The expenditure if any, in sending or publishing such notice shall be borne by the society.

(7) (a) On receipt of the election programme, the society shall immediately prepare a list of members who, on the date thirty days prior to the date of poll, were qualified in accordance with the provisions of the Act and Rules to vote at the election. If different constituencies are provided in the rules or by-laws, such member's list shall be prepared constituency-wise. The list shall be prepared in Vernacular. The names of the members in each part of the member's list shall be arranged according to member's admission numbers as entered in the admission book.

(b) The member's list shall contain.-

(i) in the case of an individual member, the name, the surname (if any), the admission number, father's or husband's name and address of the member as entered and available in the admission register and the name of the constituency, if any, to which he belongs; and

(ii) in the case of an affiliated society, the name of the society, its registration number, address and admission number, together with the name of the delegate and the date of expiry of the current term of the delegate.

(c) The society shall send three copies of the member's list to the Electoral Officer atleast fifteen clear days prior to the date of poll.

(d) The Electoral Officer shall verify the member's list sent by the society with reference to the available records and prepare a list of members who on the date thirty days prior to the date of poll were qualified in accordance with the provisions of the Act and Rules to vote at election (herein after called the voters' list). The voters' list shall be prepared in Vernacular. The names of the members in each part of the voters' list shall be arranged according to member's admission number as entered in the admission book.

(e) The voters' list shall contain-

(i) in the case of an individual member, the name, the surname (if any), the admission number, father's or husband's name and address of the member as entered and available in the admission register and the name of the constituency, if any, to which he belongs; and

(ii) in the case of an affiliated society, the name of the society, its registration number, address and admission number, together with the name of the delegate and the date of expiry of the current term of the delegate.

(f) The Electoral Officer shall publish the voters list on the notice board at the office of the society not less than ten clear days prior to the date of poll requiring the members to make their claims or raise their objections, if any, by a petition setting out the grounds on which the

claim is based or the objection is raised, as the case may be, and present it to the Electoral Officer within two days of such publication.

(g) The Electoral officer shall decide in writing the claims made or objections raised, if any, to the voters' list after making such enquiry as he considers necessary and make such corrections as may be deemed necessary and shall publish in the notice board at the office of the society or at such other places as he may consider necessary such corrections atleast two days prior to the date fixed for filing of nomination. For the purpose of deciding the claims or objection, the Electoral Officer shall have free access to verify the accounts, books, records and documents belonging to or in the custody of the society.

(h) If any society fails to prepare and send the member's list within the time specified in clause (c), the Electoral Officer shall himself or through any person, authorised by him in this behalf, prepare the voters' list and the society shall pay the expenses therefor. In such cases, the Electoral Officer shall also publish the voters' list in the notice board at the office of the society at least seven clear days prior to the date of poll requiring the members to make their claims or raise their objections, if any, by a petition setting out the grounds on which the claim is based or objection is raised, as the case may be, presented to the Electoral Officer within one day of such publication. The provisions in clause (g) shall apply with the modification that the correction so made shall be published in the notice board at the office of the society or at such other place as he may specify, at least on the date prior to the date fixed for filing of nomination.

(7-A) Notwithstanding anything contained in the Rules or the by-laws, in the case of a central society or an apex society where there is only society member and no individual member, for the election of members of the board to fill up the seats reserved for Scheduled Castes and Scheduled Tribes or Women, the central society or the apex society concerned shall prepare a list of members of the boards of societies affiliated to it and belonging to Scheduled Castes and Scheduled Tribes or Women respectively and who were qualified in accordance with the provisions of the Act and the Rules for being elected as a member of the board of such central or apex society, as the case may be, and send three copies of such lists to the Election Officer concerned at least ten days prior to the date of poll.

(8) (a) No person shall be eligible for being nominated as a candidate for election to the board unless he is qualified for being elected under the provisions of the Act and these rules, and his name is included in the voters' list. The nomination of a candidate for the election shall be in

Form no.18 and shall be signed by the candidate. The nomination paper shall be signed by two other members whose names are included in the voters' list, one as the proposer and the other as the seconder for the nomination:

Provided that where, excluding the candidate or candidates seeking election, only one member is in the voters' list, the nomination need not be seconded:

Provided further that where, excluding the candidate or candidates seeking election, no member is in the voters' list, the nomination need not be proposed or seconded:

Provided also that in the case of a central or apex society which has only society member and no individual member, for election to the board of such central or apex society to fill up the seats reserved for Scheduled Castes and Scheduled Tribes or for women, a person whose name is not included in the voters' list, shall also be eligible for being nominated as a candidate, if such person is a member of the board of a society affiliated to such central or apex society and belongs to Scheduled Castes and Scheduled Tribes or a Women, as the case may be, and whose name is included in the list referred to in sub-rule (7-A):

Provided also that if the seat is reserved for Scheduled Castes and Scheduled Tribes, the candidate seeking election to such reserved seat shall furnish a declaration in the nomination

form made by him specifying the caste or tribe of which he belongs and the area in relation to which that caste or tribe is notified as a Scheduled Castes or Scheduled Tribes of the State.

(aa) Nothing contained in this sub-rule shall prevent any candidate from being nominated by more than one nomination paper for any one election:

Provided that not more than four nomination papers shall be presented by or on behalf of any candidate for any one election.

Provided further that a person who wishes to stand as a candidate in an election to a single member constituency shall not sign any nomination as a proposer or seconder:

Provided also that the maximum number of nomination papers signed by a person who wishes to stand as a candidate in a multi-member constituency as a proposer or seconder shall be one less than the number of members to be elected to that constituency.

(b) Every nomination paper shall be presented in person to the Election Officer by the candidate himself or by his proposer or seconder on the date and time specified in the notice of election.

(c) The election officer receiving the nomination paper shall enter on the nomination paper its serial number and certify the date and hour at which the nomination paper has been presented to him and also immediately acknowledge receipt of the nomination paper.

(d) On the date and time fixed in the election notice for the scrutiny of nomination papers, the election officer shall decide in writing the objection, if any, which may be made to any nomination and may, either on such objection or on his own motion, after making such summary enquiry, as he considers necessary, reject any nomination on any of the following grounds:-

(i) that on the date fixed for filing of nomination papers, the candidate either was not qualified or was disqualified for being elected to fill the vacancy under any of the provisions of the Act or the Rules; or

(ii) that there has been a failure to comply with any of the provisions in clause(a) or clause (aa) of this rule; or

(iii) that the signature of the candidate or the proposer or seconder on the nomination paper is not genuine; or

(iv) that where the election is solely for a seat or for seats reserved for Scheduled Castes and Scheduled Tribes or women, the candidate does not belong to such reserved category:

Provided that the nominations of a candidate shall not be rejected only on the ground of an incorrect description of his name or of the name of his proposer or seconder or of any other particulars relating to the candidate or his proposer or seconder as entered in the voters' list, if the identity of the candidate or proposer or seconder as the case may be, is established beyond reasonable doubt.

(e) The election officer shall give all reasonable facilities to the candidates or the persons duly authorised by the candidates as their representatives in this behalf to examine all the nomination papers and satisfy themselves that the inclusion of the candidates in valid.

(f) The election officer shall endorse on each nomination paper his decision accepting or rejecting the same and if the nomination paper has been rejected he shall record in writing a brief statement of grounds for such rejection.

(g) After all the nomination papers have been scrutinised and decisions accepting or rejecting the same have been recorded, the election officer shall prepare a list of candidates

whose nominations have been accepted as valid and such list shall be published in the notice board at the office of the society or at such other place as the election officer may specify on the date and time fixed in the election notice for such publication.

(h) Any candidate may, before the date and time fixed in the election notice, withdraw his candidature by notice in

Form No.19 signed by him and delivered to the election officer either by such candidate in person or by his proposer or seconder who has been duly authorised in this behalf in writing by the candidate. The notice of withdrawal of candidature once given shall be final.

FormNo.20 a list of candidates whose nomination papers have been finally accepted as valid and who have not withdrawn their candidature within the time fixed for withdrawal and such list shall be published in the notice board at the office of the society or at such other place as the election officer may specify on the date and time fixed in the election notice.

(9) (a) If for any constituency for which the election is to be held, the number of candidates in respect of whom valid nominations have been filed but have not been withdrawn does not exceed the number of candidates to be elected for that constituency, such candidates shall be deemed to have been duly elected for the constituency and the names of such candidates shall be published in the notice board at the office of the society or at such other place as the Election Officer may specify, after a declaration by the Election Officer to the effect that they have been duly elected. The Election Officer shall immediately send a report to the District Election Officer, the State Election Officer and the Election Commission.

(b) If the number of candidates for any constituency exceeds the number of members to be elected, the election officer shall allot a serial number to each candidate according to their names in the alphabetical order in English language and arrange for taking a poll on the date fixed for the purpose.

(c) If for any constituency there is no contesting candidate, the Election Officer shall immediately send a report to the District Election Officer, the State Election Officer and the Election Commission. In such case, the Election Commission may start election proceedings afresh in all respects as if for a new election to fill up the vacancy or vacancies.

(d) In respect of reserved seats, if the number of contesting candidates qualified to be chosen to fill them is not larger than the number of vacancies, the election officer shall declare the candidate or all such candidates, as the case may be, duly elected and the names of such candidate or candidates shall be published in the notice board at the office of the society or at such other place as the election officer may specify. The Election Officer shall immediately send a report to the District Election Officer, the Election Officer and the Election Commission.

(e) If the number of contesting candidates qualified to be chosen for the reserved seats exceeds the number of seats reserved, while the total number of all contesting candidates for election is less than or equal to the total number of seats to be filled at the election, the election officer shall, after notice to the candidates concerned, decide by drawing lots, which of the candidates so qualified to fill the reserved seats shall be declared elected to the reserved seats and which of them to the non-reserved seats. Thereafter, he shall cause a copy of the list of contesting candidates in

Form No.20 to be affixed in the notice board at the office of the society and shall then declare all such candidates duly elected. The Election Officer shall immediately send a report to the District Election Officer, the State Election Officer and the Election Commission.

(f) If all the vacancies in the reserved seats to be filled at the election have been filled under clause (d) or (e) and if the number of contesting candidates remaining after the exclusion of the candidates so declared elected under the said clauses is not larger than the number of non-reserved seats to be filled at the election, the Election Officer shall cause a copy of the list of contesting candidates in

Form No.20 to be affixed in the notice board at the office of the society and after such affixation shall declare them duly elected to the non-reserved seats. The Election Officer shall immediately send a report to the District Election Officer, the State Election Officer and the Election Commission.

(g) If there are any seats remaining to be filled after following the procedure prescribed in clauses (a), (d), (e) and (f), the Election Officer shall send a report to the District Election Officer, the State Election Officer and the Election Commission. In such case, the Election Commission may start election proceedings afresh in all respects as if for a new election to fill up the vacancy or vacancies.

(h) In respect of vacancies not filled under clauses (d), (e) and (f) or where the number of contesting candidates is more than the number of seats to be filled, a poll shall be held for election from among the candidates remaining after excluding those declared elected under the said clauses.

(10) (a) At every election where a poll is taken, the society shall provide each election officer with sufficient number of ballot boxes, ballot papers, copies of the voters' list in respect of the polling area, instruments for stamping the distinguishing mark X or + on ballot papers and other articles as may be necessary for taking the poll.

(b) The ballot box shall be so constructed that ballot papers can be introduced therein but cannot be taken out there from without the box being unlocked. Every ballot box used at a polling station shall bear labels and address tags both inside and outside marked with-

(i) name of the society and the name of the constituency, if any, for which the election relates;

(ii) 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 and addressed tag outside the ballot box only); and

(iv) the date of poll.

(c) A candidate contesting the election may appoint an election agent to represent him at every booth where polling is held and shall give notice of such appointment to the election officer by delivering or forwarding the letter of appointment. Such letter of appointment shall be in

Form No.21.

(d) Immediately before the commencement of the poll, the election officer or the polling officer shall show the empty ballot box to the candidates or their election agents as may be present at the time and shall then lock it up and place his seal upon it in such a manner that after the box has been closed, it is not possible to open it without breaking the seal. Any candidate or his agent may also affix his own seal, if he so desires.

(e) The serial numbers allotted together with the names of the candidates shall be displayed prominently at the polling station and at each polling booth. Each polling booth shall contain one or more separate voting compartments in which the voters can record their votes screened from observation.

(f) Each ballot paper shall contain the serial numbers allotted to the candidates together with their names, the reserved/unreserved seat to which he is contesting and sufficient space for making the mark X or + on the ballot paper by the voter. The ballot paper shall also contain on the top of it the name and address of the society and the constituency, if any, for which the election is held and the seal and signature of the Election Officer on the reverse of it. Serial number of each ballot paper shall also appear at the top or the reverse of it.

(11) (a) The election officer may employ at the polling station such number of officers or employees of the society as he considers necessary to help in the identification of voters. He may also make such other arrangements as he may deem necessary to ensure identification of voters and to prevent impersonation.

(b) The Election Officer or the Polling 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-

(i) persons appointed by the Election Officer to assist him in the conduct of election,
(ii) each candidate and one election agent of each candidate,
(iii) a child in arm accompanying a voter,
(iv) a person accompanying a blind or infirm voter who cannot move without help, and
(v) officers or employees of the society appointed under clause(a):

Provided that where a polling station is for both men and women voters, the Election Officer may direct that they shall be admitted into the polling station in separate batches.

(c) No person including the candidate and his election agent shall canvass any voter, within the polling station in any manner.

(cc) At every election, where a poll is taken, votes shall be given by ballot and all voters voting at an election shall do so in person at the polling station and no votes shall be received by proxy.

(d) As each voter enters the polling station, the election officer or the polling officer, as the case may be, shall issue a ballot paper to him. No ballot paper shall be issued, if the election officer or the polling officer, as the case may be, is not satisfied that the voter concerned is the same person as noted in the voters' list furnished to him.

(e) In deciding the right of a person to obtain a ballot paper the election officer or the polling officer, as the case may be, shall overlook any clerical or printing or typographical error in any entry in the voters list, if he is satisfied that such person is identical with the voter to whom such entry relates.

(f) The election officer shall decide, in writing, the objections, if any, which may be made by a candidate or his election agent as to the right of any person to vote at the election after making such summary enquiry as he considers necessary.

(g) Each voter shall be given only one ballot paper for each election. On receiving the ballot paper, the voter shall forthwith proceed into one of the voting compartments, make the mark X or + on the ballot paper against the name or names of the candidate or candidates whom he desires to vote, fold the ballot paper so as to conceal his vote and put the ballot paper in the ballot box with utmost secrecy. No voter shall enter a voting compartment when another voter is inside it.

(h) If owing to blindness or other physical infirmity or illiteracy a voter is unable to mark the ballot paper, the election officer or the polling officer shall ascertain from him the candidate or candidates in whose favour he desires to vote, make the mark on his behalf and put the ballot paper in the ballot box.

(12) Every voter shall be entitled to as many votes as there are vacancies relating to the constituency to which he belongs but no voter shall give more than one vote to any candidate.

(13) (a) The election officer shall close the polling station at the hour fixed for the closure of polling and shall not thereafter admit any voter into the polling station:

Provided that all the voters present at the polling station before it is closed shall be allowed to record their votes.

(b) If any question arises whether a voter was present at the polling station before it was closed, it shall be decided by the election officer or the polling officer, as the case may be and his decision shall be final.

(c) As soon as the voters present at the time fixed for the closure of voting have recorded their votes, the election officer or the polling officer, as the case may be, shall close the slit of the ballot box or shall seal up the slit and also allow any candidate or his election agent to affix his own seal, if he so desires.

(14) (a) The counting of votes shall take place on the day and at the place and hour specified in the election notice.

(b) Each candidate, one election agent of each candidate and as many counting agents of each candidate as the election officer specify shall have a right to be present at the time of counting. No other person shall be allowed to be present, except such other person appointed by the election officer to assist him in counting the votes and the persons already on duty in connection with the election.

(c) The election officer shall open the ballot box in the presence of the candidates and their election and counting agents present and the votes shall be counted by or under the supervision of the election officer.

(15) (a) A ballot paper shall be rejected,-

(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 candidates than the number of members to be elected, or

(iv)if ballot paper is not the one issued by the election officer or the polling officer, as the case may be, or

(v) if the mark indicating the vote thereon is placed in such manner as to make it doubtful to which candidate the vote has been cast, or

(vi) if it does not bear the seal and signature of the election officer, or

(vii) if it is so damaged or mutilated that its identify as a genuine ballot paper cannot be established, or

(viii) if it is not the relevant ballot paper:

Provided that where the election officer is satisfied that any such defect as is mentioned in sub-clause (vi) has been caused by any mistake or failure on the part of the election officer, or the polling officer, the ballot paper shall not be rejected only on the ground of such defect:

Provided further that a ballot paper shall not be rejected only on the ground that the mark indicating the voter 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.

(b) The authority competent to reject the ballot paper shall be the election officer.

(c) All ballot papers taken out of ballot box used at a polling station and rejected under this rule shall be made into a separate bundle.

(16) The votes recorded in every ballot paper other than those rejected under sub-rule (15) shall be counted. The Election Officer shall as far as practicable proceed continuously with the counting and shall during any interval when the counting has to be suspended, keep the ballot papers, packets and all other papers relating to elections sealed with his own seal and the seals of such candidates or election agents as may desire to affix their seals and take sufficient precaution for their safe custody during such interval. As soon as the counting of the votes is completed, the Election Officer shall announce the number of valid votes secured by each candidate and declare the candidate who has secured the largest number of valid votes as elected. In the case of equality of votes, the results of the election shall be decided by casting lots by the Election Officer.

(17) (a) The results of the election shall be recorded in a register opened by the election officer for this purpose and attested by him.

(b) The names of the duly elected candidates shall be published in the notice board of the office of the society or at such other place as the election officer may specify.

(c) As soon as the election is over, the Election Officer shall intimate the results of the election in

Form No.22 to the society, the Election Commission, the District Election Officer, the State Election Officer and the Election Officer, if any appointed under sub-rule (1) of rule 53 for conducting the election of the office-bearers of the board.

(18) (a) If at any stage of the election, the proceedings are interrupted or obstructed by any riot or open violence or if it is not possible to proceed with the election on account of any natural calamity, the election officer shall have power to stop the election, recording his reasons for such action.

(b) The fact that election has been so stopped shall be immediately announced and reported to the District Election Officer, the State Election Officer and the Election Commission forthwith by the Election Officer.

(c) Proceedings with reference to the election so stopped shall be resumed from the stage it was stopped or resumed at an earlier stage as may be decided by the Election Commission.

(d) Notwithstanding anything contained in sub-rules (a) to (c), the Election Commission may, for special reasons empower the District Election Officer to fix dates and periods, other than those notified earlier under the Rules, for all or any of the stages of any election under the Rules.

(19) The board and every officer of the society concerned shall be bound to render every assistance to the election officer in the conduct of elections and shall make available every record that may be required by him for this purpose.

(20) Any casual vacancy in the office of an elected member of the board has arisen if the remaining term of office of the board is not less than half of its original term, the vacancy shall be filled up in the same manner as specified in this rule.

(21) (a) Every election under this rule shall be held at the premises where the office of the society is located or in any other public place at the headquarters of the society, to which all the voters shall have access:

Provided that where a member of the board is to be elected by the members of the society within a specified constituency outside the headquarters of the society, the election may be held at any public place in such constituency to which all the voters shall have access:

Provided further that where the Election Commission or the election officer considers necessary, polling maybe held in different public places within the area of operation of the society to which all the voters have access:

Provided also that where polling held in different public places, the members allotted to each place of polling shall be specified in the notice of the election and the members so allotted shall cast their votes only at the respective place of polling so specified:

Provided also that notwithstanding anything contained in this sub-rule, in any election under this rule in respect of any primary co-operative society, if the Election Commission so decides, filing, scrutiny and withdrawal of nominations of candidates and publication of valid nominations or counting of votes polled and declaration of election results may be held in any public place with in the area of operation of the society or in any public place within the limits of the revenue taluk within which the headquarters of the society is located to which all the voters shall have access.

(b) Notwithstanding anything contained in the Rules, a notified polling station can be used for the purpose of conducting election for seats reserved for Scheduled Castes and Scheduled Tribes or seats reserved for women or for open (unreserved) seats either individually or simultaneously. The Election Officer, Polling Officers and such other officers appointed for the purposes of conducting one election been appointed for the purposes of

holding all other elections so held simultaneously at that polling station. Unless otherwise directed by the Election Commission, the polling materials like ballot boxes, rubber stamps, distinguishing marks, etc., as well as records like voters list, covers, etc. used for one election may also be used for other such elections.

(22) (a) The records relating to the election shall be secured in a container which shall be affixed with the seal of the election officer and of the candidates or their election agents, who desire to affix their seals.

(b) After the election is over, the election officer shall hand over the election records to the District Election Officer or to any person authorised by him in this behalf under acknowledgement who shall preserve the same for a period of one year from the date of election in the event of there being no election dispute or if an election dispute is referred to the Registrar till the date of final disposal of the said dispute, whichever is later.

(c) They shall be destroyed after the said period of one year if no dispute relating to, or in connection with the election is referred to the Registrar or in the event of an election dispute after the final disposal of the dispute, whichever is later.

(23) Notwithstanding anything contained in the Rules, where the Election Commission *suo-motu* or on complaint or on the report of the District Election Officer or observer is of the opinion that, it is not possible to hold free and fair election on account of prevailing law and order problem, or riot or open violence, or communal clash or on account of natural calamity or bundh or such other sufficient cause, the Election Commission shall have the power to cancel the elections to co-operative societies, recording the reasons there for. In such a case, the Elections Commission may start election proceedings afresh in all respects as if for a new election to fill up the vacancy or vacancies.

52-A. ***Powers and functions of the Election Commission.***_(1) (a) The preparation of electoral roll and the conduct of elections to the boards and office bearers of the boards of all co-operative societies shall be held under the superintendence and control of the Election Commission. It shall have power to give such directions as may deem necessary to the District Collector or District Superintendent of Police or any Executive Magistrate or any Police Officer.

(b) The Election Commission shall have the power to issue any directions or guidelines or instructions for the conduct of election to the boards and office bearers of boards of co-operative societies and also to officers and staff appointed to perform the election duty.

(2) The Election Commission may, subject to control and revision, delegate its powers to such officers as it may deem necessary.

(3) The Election Commission may appoint the officers appointed as the Registrars of Co-operative Societies by the Government under section 3 of the Act as the State Election Officers in respect of the co-operative societies under their respective administrative control. Subject to the superintendence, direction and control of the Election Commission, the State Election Officers, shall co-ordinate and supervise the preparation and publication of voters' list and also the conduct of elections of members of the boards and the office bearers of the boards of societies under their respective administrative control. They shall also perform such other functions as may be entrusted to them by the Election Commission from time to time.

(4) The Election Commission may appoint as many Officers of the Government not below the rank of a Deputy Registrar of Co-operative Societies in the Co-operative Department of the Government or not below such rank in other departments of the Government as the District Election Officers. Subject to the superintendence, direction and control of the Election Commission, the District Election Officers shall co-ordinate and supervise the preparation and publication of Electoral rolls and the conduct of elections of members of the boards and office

bearers of the boards of societies under their respective administrative control as specified by the Election Commission. They shall also perform such other functions as may be entrusted to them by the Election Commission from time to time.

(5) The District Election Officers, Electoral Officers, Election Officers, Polling Officers and any other officers appointed under the Rules, any police officers designated for the time being by the State Government for the conduct of any elections, shall be deemed to be on deputation to the Election Commission for the period commencing on and from the date of preparation of electoral rolls till its completion and from the date of notification calling for such elections and ending with the date of completion of such elections and such officer shall, during that period, be subject to the control, superintendence and discipline of the Election Commission.

(6) (a) The Election Commission may nominate an Observer, who shall be an officer of the Government to watch the conduct of election or elections to a co-operative society or a group of co-operative societies within a District or a Revenue Division or a part of a Revenue Division and to perform such other functions as may be entrusted to him by the Election Commission.

(b) The Observer nominated under clause (a), shall have the power to direct the Election Officers concerned, to stop the counting of votes at any time before the declaration of the result or not to declare the result, if in the opinion of the Observer, booth capturing has taken place at a large number of polling stations or at places fixed for the poll or counting of votes or any ballot papers used at a polling station or at places fixed for the poll are unlawfully taken out of the custody of the Election Officer or if at any time before the counting of the votes is completed, ballot papers used at a polling station are unlawfully taken out of the custody of the Election Officer are accidentally or intentionally destroyed or lost or are damaged or tampered with to such an extent that the result of the poll at that polling station or place cannot be ascertained.

(c) Where an Observer has directed the Election Officer under this rule to stop counting of votes or not to declare the result, the Observer shall forthwith report the matter to the District Election Officer, State Election Officer and the Election Commission and thereupon, the Election Commission shall, after taking all material circumstances into account, issue appropriate directions as may deem proper for the further conduct and completion of the election.

Explanation._ For the purposes of this sub-rule, "Observer" shall include any officer of the Election Commission as has been assigned under this rule the duty of watching the conduct of election or elections to a co-operative society or a group of co-operative societies within a District or a Revenue Division or a part of a Revenue Division.

(7) Subject to the superintendence, direction and control of the Election Commission, and under the supervision and guidance of the State Election Officer and the District Election Officer, the Election Officer shall be responsible for the proper conduct of the elections in the manner provided in the Act, the Rules and any other orders issued by the Election Commission from time to time.

(8) Where the Election Commission, *suo-motu* or on complaint or on the report of the Observer is of the opinion that a District Election Officer or Electoral Officer or Election Officer by an act or omission or commission has done anything detrimental to the conduct of free and fair election, the Election Commission may recall such District Election Officer or Electoral Officer or Election Officer, as the case may be, and appoint another eligible officer in his place who shall proceed the election as per the election programme already drawn by the Election Commission.

(9) The Election Commission may issue such general or special directions as may in its opinion be necessary, for the purpose of giving due effect to these rules, or holding any election under the Act and the Rules.

(10) If any difficulty arises in giving effect to the provisions of rules 52, 52-A and 53 or in holding any election, the Election Commission, as occasion may require, may, by order do anything which appears to it necessary for the purpose of removing the difficulty.

(11) All orders, direction, etc., issued by the Election Commission or the State Election Officer or District Election Officer or the Electoral Officer, for the preparation of electoral rolls and for the conduct of elections under the Rules shall unless repugnant to the Rules, be deemed to have been issued or made under the Rules.

53. ***Election of office-bearers.***_(1) (a) The District Election Officer appointed by the Election Commission for the conduct of election of members of the board of a society shall appoint an officer of the Government or officer subordinate to him or officer or employee of co-operative societies or local authorities or undertakings owned by the state or central government or educational institutions as may be necessary as the Election Officer for conducting the election of office bearers of the board of the society. The District Election Officer may also appoint an alternative election officer for conducting the election.

(b) Where the election officer appointed under clause (a) is unable to attend any stage of the election owing to illness or other unavoidable reason, the alternative election officer, if any, appointed for the purpose shall proceed to conduct the election from the stage at which the election officer had left and in such cases every reference to the election officer in this rule shall be construed as a reference to the alternative election officer.

(2) As soon as the members of the board have been elected, the election officer shall arrange to convene a meeting of such elected members of the board for conducting the election of office-bearers of the board.

(3) (a) Not less than three clear days notice shall be given for a meeting convened under sub-rule(2).

(b) The notice of the meeting shall be sent by the election officer to the members of the board by one or more of the following modes, namely:-

(i) by giving or tendering it to such member of the board and if the member of board is not found by giving or tendering it to some adult member of his family under his acknowledgement; or

(ii) by post under certificate of posting.

(c) The notice shall also be published in the notice board at the office of the society.

(d) The election officer may call upon the chief executive or where there is no chief executive, the president of the society to arrange to serve the notice of the election meeting on the members of the board.

(e) The expenditure, if any, in sending such notice shall be borne by the society.

(4) (a) The election officer shall preside over the meeting convened under sub-rule (2).

Form No.23.The nomination paper shall be presented to the election officer at the meeting by the candidate or the proposer or the seconder.

(c) The election officer shall decide in writing, the objection. if any, which may be made to any nomination after making such summary enquiry as he considers necessary and announce the names of the eligible candidate or candidates. Any candidate may withdraw his candidature by notice in writing signed by him and delivered to the election officer in person, by the candidate himself; or by his proposer or seconder at any time after the presentation of his nomination paper but within the time fixed for withdrawal of nominations. A notice of withdrawal of candidature once given shall be final.

(5) When there is not more than one eligible candidate for any office, the election officer, shall declare such eligible candidate to be duly elected to such office.

(6) (a) Where there is more than one eligible candidate for any office, the election officer shall allot a serial number to each eligible candidate according to their name in the alphabetical order in English language, and forthwith arrange for taking poll by providing the ballot papers and a ballot box. At every election where poll is taken, votes shall be recorded by secret ballot in the following manner and no vote shall be recorded by proxy. The serial numbers, as allotted, together with the names of the eligible candidates, shall be displayed prominently in the place of meeting. Each ballot paper shall contain the serial number allotted to the eligible candidate for each office and the seal and signature of the election officer. The members shall make the mark X or + on the ballot paper against the serial number of the candidate for each office for whom they desire to vote and put the ballot papers in the ballot box.

(b) The election officer shall decide in writing the objection, if any, which may be made in regard to the right of any member to vote at the election after making such summary enquiry as he considers necessary.

(7) As soon as the members present and voting have recorded their votes, the election officer shall open the ballot box in the presence of the members present and count the votes.

(8) (a) A ballot paper shall be rejected-

(i)if it bears any mark by which the member who voted 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; or

(iv)if it is a ballot paper not issued by the election officer; or

(v)if the mark indicating the vote thereon is placed in such manner as to make it doubtful to which candidate the vote has been cast; or

(vi)if it does not bear the seal and signature of the election officer; or

(vii) if it is so damaged or mutilated that its identify as a genuine ballot paper cannot be established:

Provided that where the election officer is satisfied that any such defect as is mentioned in item (vi) has been caused by any mistake or failure on the part of the election officer, the ballot paper shall not be rejected only on the ground of such defect:

Provided further that a ballot paper shall not be rejected only 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.

(b) The authority competent to reject the ballot paper shall be the election officer.

(9) As soon as the counting of the votes is complete, the election officer shall announce the number of valid votes secured by each candidate and declare the candidate who has secured

the largest number of valid votes as elected. In the case of equality of votes, the result of the election shall be decided by casting lots by the election officer.

(10) (a) The results of the election shall be recorded in a register opened by the election officer for the purpose and attested by him.

(b) The name of the duly elected candidate shall be published in the notice boards of the office of the election officer and the office of the society concerned.

(c) A soon as the election is over, the Election Officer shall intimate the results of the election to the society concerned, the District Election Officer, the State Election Officer and the Election Commission.

(11) (a) If at any stage of the election, the proceedings are interrupted or obstructed by any riot or open violence or it is not possible to proceed with the election on account of any natural calamity, the election officer shall have power to stop the election recording his reasons for such action.

(b) The fact that the election has been so stopped shall be immediately announced and reported to the District Election Officer, the State Election Officer and the Election Commission by the Election Officer.

(c) Proceedings with reference to the election so stopped shall be resumed from the stage it was stopped or resumed at an earlier stage as may be decided by the Election Commission.

(12) Every election under this rule shall be held at the premises where the office of the society is located or in any other public place at the headquarters of the society to which the voters shall have access.

(13) (a) The records relating to the election shall be secured in a container which shall be affixed with the seal of the election officer and of the candidates who desire to affix their seals.

(b) After the election is over, the election officer shall hand over the election records to the District Election Officer or to any person authorised by him in this behalf under acknowledgment who shall preserve the same for a period of one year from the date of election in the event of there being no election dispute or if an election dispute is referred to the Registrar, till the date of final disposal of the said dispute, whichever is later.

(c) They shall be destroyed after the said period of one year, if no dispute relating to, or in connection with, the election is referred to the Registrar or in the event of an election dispute after the final disposal of the dispute, whichever is later.

(14) Every casual vacancy of an office-bearer shall be reported to the Election Commission by the society within fifteen days of its occurrence, which shall be filed up in the same manner as specified in this rule.

(15) Nothing contained in this rule shall apply to the election of president or vice president or Chairperson or Vice chairperson as the case may be, of an interim board referred to in sub-clause (ii) of clause (d) of sub-section (1) and of sub-section (2) of section 13 and the fourth proviso to sub-section (1) of section 33.

(16) Notwithstanding anything contained in this rule, the Election Commission may for sufficient reasons direct the postponement of the election of office bearers or further postponement of the date so postponed and the District Election Officer and the Election Officer shall give effect to such direction. Further proceedings with reference to the election so postponed shall be resumed from the stage it was postponed or resumed at an earlier stage as may be decided by the Election Commission.

53-A. ***Manner of election of delegate.***_For the purpose of clause (b) of sub-section (2) of section 26, the delegate of a society to the general body of another society shall be elected by the members of the board in the former society from among themselves by a resolution passed at a meeting of the board by a majority of the members of the board present and voting at the meeting.

54. Omitted

55. ***Representative of a society to the board of another society.***_ (1) Where the Act, Rules or the by-laws provide for representative of a society to the board of another society, such representative shall be chosen by the board of the former society by a resolution passed by a majority of the members present and voting.

(2) No person other than a member of the board of, or a delegate of, any society affiliated to any apex society or central society prescribed under sub-section (2) of section 33 shall be chosen as a representative to the board of a scheduled co-operative society.

(3) Every representative shall, notwithstanding the expiration of-

(a) his term of office as a member of the board which he represents, or as the case may be,

(b) his term of office as a delegate of the affiliated society to the other society, the board of which other society he is represented, continue to be the representative until his successor is represented, so however his term of office as a representative does not exceed five years:

Provided that a representative shall cease to be as such where,-

(a)an administrator is appointed under section 88 or 89 to the society, which he represents ; or

(b)a liquidator is appointed under section 138 to the society which he represents.

56.*Term of office of delegate*.__ The term of office of delegate shall be the same as the term of his office as President or Chairperson or as a member of the board which elected him, as the case may be:

Provided that a delegate shall, notwithstanding the expiration of his term of office as President or Chairperson or as a member of the board which elected him, as the case may be, continue to be the delegate until his successor is elected, so however, his term of office shall not exceed five years:

Provided further that the delegate shall cease to be as such where-

(a) an administrator is appointed under section 88 or 89 to the society, which he represents; or

(b) a liquidator is appointed under section 138 to the society, which he represents.

57. ***Exercising powers and performing functions of the president in certain circumstances.***_**(**1) When the office of the president is vacant, the vice-president shall exercise all the powers and perform all the functions of the president, until the election of a successor to the office of the president.

(2) If the president is continuously absent from the area of operations of the society or otherwise unable to exercise his powers or perform his functions for any other reason for more than ten days, it shall be open, to the board to authorise the vice-president to exercise the powers and perform the functions of the president during such absence or inability.

(3) When the offices of both the president and the vice-president are vacant, or if both the president and vice-president are continuously absent from the area of operations of the society or unable to exercise the powers or perform the functions of the president for more than ten days, it

shall be open to the board to authorise any member of the board to exercise the powers and perform the functions of the president during such vacancy, absence or inability:

Provided that no member so authorised shall exercise the powers and perform the functions of the president for a period exceeding three months without the specific approval of the Registrar.

58. ***Meeting of the board and failure to attend meeting, etc***._(1) The managing director, where there is no managing director, the president shall arrange to send notice of the meeting of the board together with the agenda therefor to every member of the board by one or more of the following modes, namely:-

(a) by giving or tendering it to such member under his acknowledgement; or

(b) if the member is not found, by giving or tendering it to some adult member of his family under his acknowledgement; or

(c) by post under certificate of posting.

(2) Meetings of the board shall be held at the premises of the society, the address of which is registered under section 37 or at any other place within the area of operations of the society, to which all the members of the board shall have access.

(3) The agenda for the meeting of the board shall contain specific subjects in brief. Each subject in the agenda shall be supported by a clear and brief note wherever necessary.

(4) No subject other than those included in the agenda sent to the members shall be discussed or decided upon at the meeting of the board.

(5) Every decision of the board shall be taken only at an ordinary or special meeting of the board convened in accordance with the provisions of the Act and these rules and in no case a resolution of the board shall be passed by circulation of papers among the members of the board.

(6) Any member of the board ceasing to hold office under clause (d) of sub-section (2) of section 34, may make an application within fifteen days from the date of the last meeting for condonation of his absence specifying the reasons for such absence.

59. ***Constitution of the board of scheduled co-operative societies.***_ The board of every scheduled co-operative society shall be constituted in the manner specified in schedule II.

60. ***Resignation from membership of the board.***_ (1) A member of the board may resign his membership of the board by sending his resignation to the board and such resignation shall be placed before the next meeting of the board by the chief executive or the president of the society, where there is no chief executive.

(2) The board shall decide whether or not to accept the resignation of the member of the board and the decision of the board shall be communicated by the chief executive or the president, as the case may be, to the concerned member within seven days of the decision of the board but not later than sixty days from the date of receipt of the resignation letter in the office of the society.

(3) Where the decision of the board is not communicated to the concerned member within the said period of sixty days, it shall be deemed that the board has accepted the resignation on the sixtieth day from the date of receipt of the resignation letter in the office of the society.

61.*Removal of an elected member of the board*._ (1) An elected member of the board may be removed by a resolution expressing no confidence in him passed in a special meeting of the members of the society or of the constituency which elected him.

(2) No special meeting shall be convened unless a requisition in writing signed by not less than one-fourth of the members or one hundred members, whichever is less, of the society or of the constituency which elected him, ented to the Registrar.

(3) As soon as such a requisition is received, the Registrar shall communicate copy of the requisition to the member of the board concerned to make his representation, if any, within such time as may be specified by him. The Registrar shall, within two months from the date of receipt of such requisition, arrange to convene a special meeting of the members of the society or of the constituency concerned for consideration of the resolution expressing no confidence in the member, for which not less than seven clear days notice shall be given. A copy or gist of the requisition and of the representation received from the member of the board concerned shall also be sent to the members along with the notice for the special meeting.

(4) The special meeting shall be presided over and conducted by the Registrar or any officer subordinate to him authorised by him in this behalf.

(5) The quorum for the special meeting shall be majority of the members of the society or of the constituency, as the case may be.

(6) No resolution of the special meeting passing the no confidence motion against an elected member of the board and removing him from the membership of the board shall be valid unless such a resolution is passed by not less than two-thirds of the members present and voting at the special meeting.

(7) The society shall communicate a copy of such resolution to the member concerned, who shall cease to be a member of the board from the date of such resolution.

(8) If the resolution is not carried by such a majority referred to in sub-rule (6) or if the meeting cannot be held for want of the quorum referred to in sub-rule (5) no requisition for bringing any subsequent notice expressing want of confidence in the same elected member of the board shall be received until after the expiry of six months from the date of the meeting.

61-A. The provision relating to the removal of an elected member of the board under rule 61 shall, as far as may be, apply in relation to the removal of a co-opted member of the board.

62. ***Removal of an elected office-bearer.***_ (1) An elected office-bearer may be removed by a resolution expressing no confidence in him passed in a special meeting of the board.

(2) No special meeting of the board shall be convened unless a requisition in writing signed by not less than two-thirds of the existing members of the board of the society at the time of such requisition who are eligible to vote at elections is presented to the Registrar.

(3) As soon as such a requisition is received, the Registrar shall communicate a copy of the requisition to the office-bearer concerned, calling upon him to make his representation, if any, within such time as may be specified by him. The Registrar shall, within thirty days from the date of receipt of such requisition arrange to convene a special meeting of the board of the society, for consideration of the resolution expressing no confidence in the office-bearer for

which not less than three clear days' notice shall be given. A copy or gist of the requisition and of the representation, if any, received from the office bearer concerned shall also be sent to the members along with the notice for the special meeting of the board.

(4) The special meeting of the board shall be presided over and conducted by the Registrar or any officer subordinate to him authorised in this behalf.

(5) The quorum for such special board meeting shall be majority of the existing members of the board who are eligible to vote at elections.

(6) No resolution of the board passing the no-confidence motion against an elected office-bearer and removing him from the office shall be valid unless such a resolution is passed by not less than two-thirds of the members present and voting at the special meeting of the board.

(7) The society shall communicate a copy of such resolution to the office-bearer concerned who shall cease to be such office-bearer from the date of such resolution. In the case of a delegate, such communication shall also be sent to the other society concerned.

(8) If the no confidence motion is not carried by such a majority referred to in sub-rule (6) or if the meeting cannot be held for want of the quorum referred to in sub-rule (5), no requisition for bringing any subsequent motion expressing want of confidence in the same office-bearer shall be received until after the expiry of six months of the date of the meeting.

63. ***Near relations of a paid employee for purposes of disqualification for membership of the board***._For the purpose of clause (a) of sub-section (1) of section 34, the following near relations of the paid employee shall be disqualified for membership of the board, namely:-

(1) Spouse (wife or husband)
(2) Father (including step-father)
(3) Mother (including step-mother)
(4) Brother (including step-brother)
(5) Sister (including step-sister)
(6) Son (including step-son)
(7) Daughter (including step-daughter)
(8) Brother's wife, son and daughter
(9) Sister's husband, son and daughter
(10) Son's wife, son and daughter
(11) Daughter's husband, son and daughter
(12) Spouse's father and mother
(13) Spouse's brother, his wife, son and daughter
(14) Spouse's sister, her husband, son and daughter
(15) Father's brother, his wife, son and daughter
(16) Mother's brother, his wife, son and daughter
(17) Father's sister, her husband, son and daughter
(18) Mother's sister, her husband, son and daughter
(19) Father's father and mother
(20) Mother's father and mother.

64. ***Class of contracts. sales, purchases or transactions not to apply for disqualification for membership of the board***._ Nothing contained in sub-section (1) of section 35, shall apply to any contract, sale, purchase or transaction which is in pursuance of, or in relation to a service rendered or to be rendered by a society to its members in accordance with its by-laws and is in furtherance of the principal object of the society.

65. ***Constitution of sub-committee***._(1) A society may in its by-laws provide for the constitution of one or more sub-committee by its board.

(2) Every sub-committee shall consist of such number of members of the board of the society, not exceeding seven, as may be specified in the by-laws:

Provided that the President or the Vice-President and the Managing Director, if any, appointed under sub-section (7) of section 33 shall be the members of every sub-committee.

(3) The board may delegate any of its powers, functions or duties to such sub-committee:

Provided that the board may withdraw any of its powers, functions or duties so delegated

to any sub-committee at any time without notice.

66. ***Constitution and functions of Advisory Body***._ (a) Where the by-laws of a district co-operative supply and marketing society or co-operative wholesale stores so provide, each branch or unit of the society shall have an advisory body.

(b) Where the by-laws of a financing bank or any other society having branches or units so provide, each branch or unit of the society shall have an advisory body.

(2) (a) An advisory body shall consist of five members of the society elected from among themselves by the members of the society within the area served by the branch or unit:

Provided that in the case of a financing bank or credit society, depositors of the branch or unit shall also have right to vote at or stand for election to the advisory body as may be specified in the by-laws.

(b) The election of the members of the advisory body shall be in accordance with the provisions of the by-laws.

(3) The members of the advisory body shall hold office for a period of three years. A retiring member shall be eligible for re-election.

(4) No member or depositor shall be eligible to stand for election as member of the advisory body unless he was a member of the society or a depositor of that branch or unit for a period of not less than one year prior to the date of election, provided that nothing contained in this sub-rule shall apply to a branch or unit started within one year prior to the date of election.

(5) The functions of the advisory body shall be,-

(a) to consider the monthly progress made by the branch or unit;

(b) to make casual visit to the branch or unit and suggest measures for improving the services rendered by it;

(c) to consider the monthly note on the working of the branch or unit prepared and placed by the paid officers or servant of the society in charge of the branch or unit.

(d) to help the board of the society in finding suitable buildings for the branch or unit;

(e) to convene and conduct meetings of the members of the branch or unit every year to consider the annual report of the society and other matters touching the affairs of the branch or unit; and

(f) to assist the board of the society in such other matters as may be referred to it.

67. ***Payment of travelling allowance, daily allowance and sitting fees to the members of the board and delegates.***_ (1) Every delegate of one society attending the general meeting of another society shall be entitled to be paid travelling allowance to and from the place where he ordinarily resides and daily allowance by the society, which he represents but he shall not be entitled to any sitting fees.

(2) Every member of the board shall be entitled to be paid by the society travelling allowance to and from his ordinary place of residence and daily allowance or sitting fees for attending the meetings of the board.

(3) Every member of the board proceeding on tour on the business of the society shall be entitled to be paid travelling allowance and daily allowance in respect of such tours by the society.

(4) Where any person has performed any journey to attend a meeting of a society and has claimed travelling and daily allowance in respect of that journey under this rule, he shall not be entitled to claim any allowance in respect of the same journey during which he had also attended the meeting of any other society.

(5) Where a member of the board or a delegate, after having attended the meeting of one society, has to attend to the meeting of any other society or its board in the same place, such member may at his option, remain in the same place to attend the meeting of the other society:

Provided that no period exceeding seven days shall intervene between the last day of the meeting of one society and first day of the meeting of the other society.

Provided further that the claim for daily allowance shall be limited to the travelling allowance and daily allowance admissible for a journey from the place of the meeting to the place where he ordinarily resides.

(6) Every claim for travelling allowance, daily allowance or sitting fees under this rule shall be made in Form No.25. No claim shall be entertained after a period of three months from the date of completion of the journey.

(7) The travelling allowance and daily allowance or sitting fees shall be payable at such rate as may be specified in the by-laws subject to such maximum rates as the Registrar may specify in respect of any class or category of societies.

(8) No travelling allowance shall be paid by any society, other than an apex society, to the members of the society or members of the board including the president and vice president or paid employees for journey connected with study tour, conference, seminar and such other matters to places outside the state, unless prior permission of the Registrar has been obtained for undertaking such journey.

CHAPTER VI

PROPERTIES AND FUNDS OF THE SOCIETIES

68. ***Declaration under section 41.*** – Every declaration under clause (i) of section 41 shall be in Form No.26. The society concerned shall keep a register of such declarations in Form No.27.

69. ***Deduction from the salary or wages.***– (1) Every agreement under sub-section (1) of section 48 shall be in

Form No.28. Upon the execution of such agreement, the society shall send intimation of the execution of the agreement to the employer or the officer disbursing the salary or wages of the member who has executed the agreement and furnish the said employer or officer with a copy of such agreement.

(2) In respect of every member who had executed such agreement and in respect of whom intimation has been sent under sub-rule (1), the society may send to the employer or the officer disbursing the salary or wages of the member, a requisition in

Form No.29 every month for the recovery from the salary or wages of such member of the amount payable by the member to the society for the month and for the remittance of such amount to the society. It shall be sent atleast seven clear days prior to the last working day of the month.

(3) A member who has executed such an agreement shall, on every occasion he is subjected to a change in the employer or officer disbursing salary or wages whether by reason of change of office or place of employment or otherwise, within a week of his becoming subject to such change report the same to the society. The society shall within a fortnight of the receipt of such report, send intimation of the execution of the agreement to such employer or officer together with a copy of such agreement. The employer or the officer concerned shall, on receipt of such intimation from the society make a note of the agreement in the register maintained by him for the disbursement of salary or wages.

(4) Any amount recovered by an employer or officer disbursing salary or wages from an employee by deducting from his salary or wages in pursuance of a requisition received from any society or societies, as the case may be, shall be remitted by such employer or officer, as the case may be, to the society or societies concerned as soon as possible and in any case within a period of fourteen days from the date on which the deduction is made.

(5) The cost of remittance to the society or societies of the deductions made under clause (a) of sub-section (2) of section 48 shall be borne by the society or societies concerned. The employer or the officer disbursing the salary or wages shall furnish to the society or societies, as the case may be, along with the remittance a statement of recoveries effected from the members and the cost of remittance of the money to the society or societies in

Form No.30.

(6) Where an amount deducted by the employer or the officer disbursing the salary or wages of the member of a society under clause (a) of sub-section (2) of section 48 is remitted by such employer or officer to a society, the society shall promptly issue to such employer or officer a receipt for the amount so remitted and the receipt given by the society for such amount shall constitute a good and sufficient discharge of the liability of such employer or officer in respect of any claims by such member against such employer or officer.

(7) For the purpose of sub-section (8) of section 48, interest shall be calculated at three per cent above the maximum lending rate of the society to the members concerned on the entire sum deducted under sub-section (2) or sub-section (5) of section 48 but not remitted by the employer or the officer disbursing salary or wages, from the date on which such deduction was made.

(8) The society shall make an application to the Registrar for recovery of sum under sub-section (8) of section 48 specifying the amount to be recovered, the interest thereon and the costs involved with full details thereof and the name and address of the employer or the officer disbursing salary or wages from whom such recovery shall be made.

(9) Any amount realized by a society from a member by deduction shall be credited by the society to the account of such member on the date on which the amount was deducted by the employer or the officer disbursing the salary or wages irrespective of the date on which the amount was actually received by such society. On the appropriation of the amount in the accounts of the society, the particulars of credit for the amount realized shall, forthwith, be furnished to the member by the society.

(10)The employer or the officer disbursing the salary or wages shall for the purpose of sub-section (3) of section 48 maintain a register showing the recovery and remittance of moneys due to societies in

Form No.31.

(11) (a) Credit societies, consumer societies and housing societies shall be the classes of societies for the purpose of the proviso to clause (b) of sub-section (2) of section 48.

(b) Where any amount is due to any society belonging to any of the classes of societies specified in clause (a), the entire gross salary or wages for the month may be deducted and paid as laid down in clause (b) of the said sub-section (2) of section 48.

70. Omitted

71. ***Purchase of products of commodities for sale.*** – (1) Every society shall purchase commodities intended for sale directly from a society, producing such commodities and where no society produces such commodities from a producer himself.

Provided that where such commodities are not available for purchase from producers' societies or producers, such commodities may be purchased from open market subject to such conditions and restrictions as may be specified by the Registrar by general or special order.

(2) Notwithstanding anything contained in sub-rule (1), every primary consumers' society shall purchase goods required by it from the co-operative wholesale stores or regional distribution centre functioning in its area or consumers' co-operative federation in respect of goods available with such consumers' co-operative wholesale stores or regional distribution centre or consumers' co-operative federation for supply to such primaries.

Provided that in any district, where there is no Co-operative Wholesale Stores or regional distribution centre or where the Co-operative Wholesale Stores or the Regional Distribution Centre or Consumers Co-operative Federation is not able to supply the commodities required by a Primary Consumers Society functioning in such district, the Primary Co-operative Society may purchase such commodities from open market subject to such conditions and restrictions as may be specified by the Registrar by general or special order.

(3) The purchases by the co-operative wholesale stores or the consumers co-operative federation shall be subject to the provisions of sub-rule (1).

Provided that where the consumers co-operative federation arranges for or makes available commodities or products, co-operative wholesale stores shall purchase such commodities or products from or through the consumers co-operative federation.

(4) Where in respect of any product, standardized products bearing the AGMARK or ISI mark are available, every society shall for purpose of sale also purchase such standardized products and in purchasing such standardized products, preference shall be given to such products of any producers' society.

(5) Where the cost of standardized products bearing AGMARK or ISI mark of commodities available from or offered by producers' societies is comparatively higher than the market rate of similar products or commodities with reference to quality and terms of purchase,

the Registrar may, by general or special order, permit the purchase of such other products or from such other sources subject to such conditions and restrictions as may be specified in this behalf.

(6) Where popular branded goods, not bearing AGMARK or ISI mark, have captive market in a particular area or areas, the purchase of such commodities or products may be permitted by a general or special order by the Registrar.

Explanation – For the purpose of this rule-

(i) *"Co-operative Wholesale Stores"* shall include district co-operative supply and marketing societies;

(ii) *"Consumers Co-operative Federation"* shall mean the Tamil Nadu Consumers' Co-operative Federation.

(iii) *"Producers' societies"* shall mean producers, co-operative societies including agricultural producers co-operative marketing societies arranging for or offering for sale of commodities produced by their members.

72. ***Procedure for making purchase by sample, description or specification and verification of the goods so purchased.*** **–** (1) Where a society makes purchase of commodities or products by sample, description or specification, the chief executive shall nominate an employee of the society to maintain the sample or as the case may be to keep the description or specification.

(2) On receipt of commodities or products purchased by sample, description or specification, the employee of the society in charge of the stock on receiving the same shall intimate to the chief executive and the employee nominated under sub-rule (1) about the arrival of the same.

(3) Such commodities or products shall be verified with reference to the sample, description or specification in full or where the quantity purchased will not permit verification in full on a random sampling basis. Such verification shall be made jointly by the employee nominated under sub-rule (1) and another employee, other than the person who receives the commodity or product or in charge of the stock, nominated for this purpose by the chief executive. The chief executive may nominate different employees for different commodities or products.

(4) The employees nominated under sub-rule (3) shall after verification of the commodities or products with the sample, description or specification, record their findings in a register maintained for the purpose. Where discrepancies are noticed between the sample, description or specification and the commodities or products actually received, it shall be immediately brought to the notice of the chief executive who shall examine whether it is within the permissible tolerance limits fixed in this behalf and whether the commodities or products can be accepted with or without any cut being imposed in the price or whether the same shall be returned to the supplier.

(5) No payment for purchase made by sample, description or specification shall be made unless the commodities or products are verified with the sample, description or specification and a decision is taken in the manner specified in sub-rule (4) aforesaid.

73. ***Prohibition against and restrictions on making purchase or transacting business by societies.*** – (1) No society shall purchase any article or commodity required for its use from any person other than a society producing such article or commodity:

Provided that where no society produces any such article or commodity, such article or commodity may be purchased from any consumer society or any department or undertaking of the Government:

Provided further that where no such article or commodity is available for purchase in any consumer society or any department or undertaking of the Government also, such article or commodity may be purchased from the open market subject to such monetary limits and conditions as may be specified by the Registrar from time to time, in respect of a society or class or category of societies.

(2) (a) No society shall entrust its printing work to any printing press other than a Co-operative Printing Press except in the following manner, namely:-

(i) When the Co-operative Printing Press has expressed, in writing, its inability to undertake the printing work or where such Co-operative Printing Press does not send any reply within fifteen days from the date of receipt of the reference from the society, the society may

entrust its printing work to a Printers' Service Industrial Co-operative Society, if there is any such society in the head quarters of the society.

(ii) Where there is no such Printers' Service Industrial Co-operative Society in the headquarters of the society or when such Printers' Service Industrial Co-operative Society has also expressed, in writing, its inability to undertake the printing work or where such Printers' Service Industrial Co-operative Society does not send any reply within fifteen days from the date of receipt of the reference from the society, the society may entrust its printing work to any printing press.

(b) Where the society has to entrust its printing work to a printing press other than a Co-operative Printing Press or a Printer's Service Industrial Co-operative Society, such entrustment shall be made only after calling for quotations or tender:

Provided that nothing contained in this sub-rule shall apply to any single job, the cost of execution of which does not exceed two hundred and fifty rupees in the case of a primary society and five hundred rupees in the case of other societies.

Explanation.– For the purpose of this sub-rule "co-operative printing press" shall not include co-operative service society for private printers.

74. ***Prohibition against a society entrusting whole of its business and restriction on entrusting part of its business to others.*** – (1) No society shall entrust the whole or any part of its business to any of its members or to any person or body of persons whether incorporated or not;

Provided that where the principal object of a society is production of articles or finished goods or processing of raw materials through or with the help of its members, such society may carry on its business through its members or entrust its business to its members in accordance with the specific provisions in its by-laws;

Provided further that in the case of a society for unemployed engineering graduate, any part of its work may be entrusted by the society to its members on sub-contract basis.

(2) Notwithstanding anything contained in sub-rule (1) a society may entrust any part of its work not exceeding twenty-five percent thereof to its members and in exceptional cases to non-members on piece rate basis or on sub-contract if such part is not capable of being executed by the society on account of the society not having any facility for execution of such part:

Provided that no such entrustment of such part of the work shall be made except with the prior approval of the board and that it shall be subject to the ratification of the general body at its next meeting.

75. ***Restrictions on grant of loans.*** – (1) No society other than a agriculture and rural development bank or a society the object of which is to grant long-term loans exclusively on the mortgage of immovable properties shall grant loans for a period exceeding three years:

Provided that the Registrar may, by a general or special order in writing, permit a credit society including a financial bank to grant loans for a period exceeding three years but not exceeding five years for any of the following objects, namely:-

(a)purchase of cattle and carts;

(b)constructions, buying or repairing of dwelling houses or cattle sheds or other buildings;

(c)expenses on account of

(i) purchase of land;

(ii) improvement to or the leveling, reclamation, draining or occasional heavy manuring of land;

(iii) construction of, or major repairs to irrigation sources such as private tanks, wells and channels;

(iv) purchase of pumpsets and construction of pumpsheds;

(v) adopting improved methods of cultivation;

(d)liquidation of debts;

(e)petty trade;

(f)development of cottage and small scale industries including farm based Industries;

(g)payment of obligatory expenses on a scale appropriate to the loanees which by customary usage they have to incur in connection with their marriages or other ceremonies or in connection with marriages, funerals or other ceremonies of dependants;

(h)development of animal husbandry, pisciculture (including fish catching) apiculture or sericulture.

(i)purchase of implements or raw materials;

(j)purchase of domestic and other requirements; or

(k)such other purposes as may be specified by the government under sub-section (13) of section 2 of the Act.

Provided further that a credit society including a financing bank may grant loans for periods exceeding five years if such loans are granted by availing refinance facilities from the National Bank for Agriculture and Rural Development (NABARD) or Industrial Development Bank of India or Industrial Finance Corporation or such other agencies as may be approved by the Registrar.

Provided also that a Co-operative Bank may grant loans for various activities under normal Banking operations and the repayment period of the loan may be fixed based on the income generation and life of the borrowing unit subject to the policies or guidelines issued by Reserve Bank of India or National Bank for Agriculture and Rural Development from time to time and subject to the conditions that the total loans granted under this proviso and outstanding at any time shall not exceed twenty-five per cent of the total deposits.

Explanation.– For the purpose of this proviso, ”Co-operative Bank” means a registered Society to which the Banking Regulations Act, 1949 (Central Act X of 1949) shall apply.

(2) The Registrar shall also have power to fix by general or special order in writing, the proportion of the lending limit of a financing bank or credit society (other than a agriculture and rural development bank or society the object of which is to grant long-term loans exclusively on the mortgage of immovable properties) which may be made available for the grant of –

(a) loans repayable within one year;

(b) loans repayable after one year but within three years; and

(c) loans repayable after three years but within five years from the date of grant of loans:

Provided that the amount of loans that may be made under clause (c) shall not exceed half of the total amount of loans that may be made for both sub-clauses (a) and (b).

76. ***Conditions for making loan and providing overdrafts etc., to depositors by financing bank.***_ (1) No loan on the security of gold jewels and silver ware shall be made or overdraft or discounting of bills and cheques shall be allowed to a person unless he is admitted as an associate member.

(2) The unit rate and conditions subject to which loans may be made on the security of gold jewels and silver ware shall be such as the Registrar may fix. The limit up to which such loan can be granted to a depositor shall be such as may be fixed by the National Bank for Agriculture and Rural Development.

(3) No person shall be allowed overdraft or discounting facilities unless he is a depositor with the financing bank for a period

(4) The limit of such overdraft or discounting of bills shall not exceed four times the average of the deposits maintained by the depositor prior to the date of application subject to the limit as may be fixed under sub-rule (2).

(5) No cheque shall be discounted for a period exceeding fifteen days and no bill shall be discounted for a period exceeding thirty days.

(6) In the case of overdraft there shall be remittances of not less than one fourth of the limit every month. The outstanding under the overdraft shall be brought down to less than fifty per cent of the limit atleast once in a quarter and the period of overdraft shall not exceed one year before which the entire overdraft shall be cleared.

(7) Subject to the other provisions contained in this rule, overdraft may be renewed every year:

Provided that the limit of such overdraft renewed for a year shall not exceed one fourth of the total remittances made into the overdraft account during the year immediately preceding the year to which the renewal relates.

(8) The total amount of outstanding at any time under the loans on the security of gold jewels and silver ware, overdraft and discounting of bills and cheques shall not exceed such percentage of the total time and demand liabilities as the National Bank for Agriculture and Rural Development may specify in this regard.

(9) The board of the financing bank may impose such other terms and conditions that may be necessary to safeguard its interest while making loan on the security of gold jewels and silver ware to, or providing overdraft to, or discounting of bills and cheques of, a depositor.

77. ***Restrictions on borrowings by societies.*** _ (1) The borrowings of a society shall not exceed the maximum borrowing limit fixed in its by-laws or the limit, if any, fixed by the Registrar in respect of that society or any class or category of societies to which that society belongs, whichever is less.

(2) No society shall borrow from any source other than the Government or the financing bank except with the prior approval of the Registrar and subject to such limit and conditions as he may impose.

78. ***Investment of funds in immovable properties.*** _ (1) A society may, with the previous sanction in writing of the Registrar, invest the whole or any portion of its funds in the purchase or lease of land or in the purchase, construction or remodelling of any building that may be necessary to conduct its business. The amount of the funds so invested shall be recouped on such terms as may be determined in each case by the Registrar:

Provided that this rule shall not apply –

(a) to immovable property purchased -

(i)by a society at a sale held in execution of a decree obtained by it for the recovery of any sum due to it; or

(ii)by a financing bank at a sale held in execution of a decree obtained by a society financed by it, for the recovery of any sum due to such society or at a sale by or on behalf of the liquidator of such society; or

(b) to the purchase or lease of lands or purchase, construction or remodelling of buildings of a society, the principal objects of which according to its by laws include such purchase, lease, construction or remodelling.

(2) No recoupment of the amount invested under this rule shall be necessary when the investment is made-

(a) by a society from its b ut of the profits; or

(b) by a society other than a credit society in which the share capital raised from the members is intended to be invested in immovable properties in accordance with its by-laws.

(3) No society shall dispose of any immovable property (other than a property purchased at a sale held in execution of a decree by the society or by the financing banks to which the society is affiliated for recovery of any sum due to the society acquired by the society) without the prior sanction of the general body and the Registrar:

Provided that a housing society or a society the object of which is to purchase and sell immovable property, may dispose of such immovable property without the sanction of the general body and the Registrar.

79. ***Investment of Funds in a banking company.***_ (1) A society may apply to the Registrar for grant of permission to invest or deposit its funds in the deposits of a banking company, if there is no branch of the financing bank or a co-operative bank to render the banking service required by it or the existing branch of the financing bank or a co-operative bank is not able to, or cannot, render the services required by it to carry on its business. The application made to the Registrar shall be in

Form No.32.

(2) The Registrar may grant permission to a society to invest or deposit its funds in the deposit of any banking company after satisfying himself that there is no branch of the financing bank or a co-operative bank available to render the banking service required by the society or a existing branch of the financing bank or a co-operative bank is not able to, or cannot, render the services required by the society to carry on its business.

(3) Such permission shall not be granted for more than one year at a time and the maximum amount that can be so invested in any or all of such banking companies shall not be in excess of the requirements of the society for obtaining the banking services required by it and shall not result in diversion of funds outside the co-operative sector.

80. ***Maintenance of fluid resources.***_ (1) A society, other than a society to which the Banking Regulations Act, 1949 (Central Act X of 1949) applies accepting deposits shall maintain fluid resources according to the following standard and form:-

A. Standard –

(i)Twenty-five percent of the amount held in fixed deposits falling due for repayment within the next thirty days;

(ii) twenty-five per cent of the amount held in savings deposits;

(iii) twenty-five per cent of the amount held in current deposits; and

(iv)the entire amount of matured deposits (fixed, recurring and provident fund deposits) pending payment;

Provided that in respect of fixed deposits or matured deposits, which have been pledged by the depositors for loans obtained from a society, it is enough if the society maintains fluid resources to the extent of the unencumbered portion of such deposits, that is, for an amount equal to the amount of the deposits less the amount of loan outstanding.

B. Form –

(i)Cash balance on hand;

(ii) moneys invested in savings or current deposits in the financing bank; (iii) moneys invested in savings or current deposits in any other co-operative bank and any banking company as are readily withdrawable without notice;

(iv)eighty per cent of the fixed deposits with the financing bank, any other co-operative bank, and any banking company;

(v)ninety per cent of the market value of the State Land Development Bank's debentures and other trustee securities such as municipal loans, etc., including the shares of the Industrial Finance Corporation and the entire purchase value of the post office cash certificates; and

(vi)undrawn portion of the cash credit with the financing bank, any other co-operative bank and any banking company;

(2) The Registrar may, by general or special order,

(a) exempt any particular society or any class or category of societies from the requirements of sub-rule (1); or

(b) direct that the provisions in sub-rule (1) shall apply to such society with such modifications as may be specified in the order.

81. ***Payment to a member for work done by him as a clerk.***_A primary society other than a processing society may make payment to a member for work done by him as a clerk subject to approval by the general meeting in accordance with the by-laws made in this behalf:

Provided that in no case such payment shall exceed seventy-five paise for every hundred rupees of the working capital or the business turnover, whichever is higher or part thereof subject to a maximum of rupees two thousand and four hundred per annum;

Provided further that no such payment shall be made for the period during which there is a paid employee working in the society.

Explanation.– For the purpose of this rule the working capital shall be as on the last day of the previous co-operative year.

82. ***Payment of honorarium from general funds by a society with accumulated loss but working on current profi.***– A society with accumulated loss but working on current profit may pay honorarium to the members of the board including the president and the vice-president at such sum as may be decided upon by the general meeting subject to the following conditions, namely:-

(1) Current profit shall be the notional net profit arrived at from the profit and loss account enclosed to the audit certificate issued by the Registrar without taking into account the accumulated loss at the end of the previous year.

(2) The aggregate of honorarium payable to all the members of the board including the president and the vice president shall not exceed five per cent of the current profit.

(3) The amount of honorarium payable to the president or the vice president shall not exceed rupees one thousand and two hundred in the case of a primary society, rupees two thousand and four hundred in the case of a central society and rupees three thousand six hundred in the case of an apex society.

(4) The amount of honorarium payable to a member of the board other than the president or the vice-president shall not exceed fifty percent of the amount of honorarium payable to the president or the vice-president.

(5) If a member of the board or the president or the vice-president has held office for a part of the year, honorarium may be paid proportionately.

(6) Officers of the Government who are members of the board may receive honorarium subject to general or special orders issued by the Government in this behalf.

(7) Honorarium shall not be paid to such member or members of the board including the president and the vice-president who was or were responsible for the accumulated loss at the end of the previous year, provided that this shall not apply where the accumulated loss was due to factors beyond the control of such member of members. The decision of the Registrar whether the accumulated loss was due to the factors beyond the control of the member or members or not shall be final.

(8) Payment of honorarium shall be made only after obtaining the approval of the Registrar.

(9) Where a society had accumulated loss at the end of the previous year and has earned net profits during the year after wiping off the accumulated loss, the general meeting may decide to give honorarium either from out of current profit or from out of the net profits with the approval of the Registrar.

83. Rebate on patronage out of funds of society. – (1) Any society may with the previous sanction of the Registrar allow rebate on patronage to its members, in respect of any transactions other than loan transactions, with the society as a member:

Provided that no sanction is necessary for allowing cash discount:

Provided further that the Registrar shall not accord his sanction unless he is satisfied that after payment of rebate on patronage et profit to pay reasonable dividend

on paid up share capital of the members and also to make reasonable allocations to other funds in accordance with section.72.

(2). The society may, and if the Registrar so directs shall, credit a portion of or the entire patronage rebate to the share capital of the respective members.

84. ***Society not to incur expenditure towards election dispute.***_ No society shall incur any expenditure towards any dispute relating to, or in connection with, any election without the previous sanction of the Registrar.

85. ***Incurring expenditure from the funds of a society on special occasions.***_ (1) No society shall incur any expenditure for any purpose not directly connected with the management or business of the society:

Provided that the society may with the prior sanction of the Registrar incur expenditure in connection with any of the following purposes relating to the society, namely:-

(a)jubilee celebrations;
(b)inaugural functions;
(c)laying of foundation stone for buildings;
(d)unveiling of portraits; and
(e)such other purposes as may be notified by the Government.

(2) (a) No expenditure on jubilee celebrations shall exceed twenty-five percent of the average net profit earned by the society during the three years preceding the year of celebration or of the net profit as disclosed by the latest audited balance sheet, whichever is higher.

(b) No expenditure on inaugural function or foundation stone laying ceremony shall exceed one per cent of the cost of the building or project in connection with which the function or ceremony is arranged.

(c) The expenditure on inaugural function not connected with building or project shall not exceed one-tenth of one percent of the working capital or of the business turnover, whichever is higher of the society at the end of the year preceding the year of function.

Provided that no expenditure under clauses (a), (b) or (c) shall exceed, -

(i) rupees sixty thousand in the case of a primary society;
(ii) rupees one lakh fifty thousand in the case of a central society; and
(iii) rupees three lakh in the case of an apex society.

Provided further that where expenditure on unveiling of portraits is incurred during jubilee celebrations, such expenditure shall be deemed to be part of the expenditure on jubilee celebration for the purpose of the monetary limit under this sub-rule.

(3) No expenditure on unveiling of portraits on any occasion other than jubilee celebrations or on any other purpose notified by the Government shall exceed per occasion rupees one thousand and five hundred in the case of a primary society, rupees three thousand in the case of a central society and rupees five thousand in the case of an apex society..

86. ***Expenditure on advertisements.***_ (1) No society shall incur any expenditure on advertisement except for the development or improvement of its business:

Provided that no society shall incur any expenditure on advertisement through issue of calendars, diaries or compliments except with the prior permission of the Registrar:

Provided further that no advertisement shall be released to any newspaper or periodical which has not been in the approved list of the Government for release of Government advertisement, or to any newspaper or periodical published from outside the State of Tamil Nadu except with the prior permission of the Registrar:

Provided also that no advertisement shall be released to any souvenir or similar publication brought out by any other society or by any other person or to sponsor a supplement in any newspaper, except with the prior permission of the Registrar.

(2) A society may incur expenditure on advertisement through other visual media like erection of arches, lighting arrangements, etc., display of name boards and sign boards on the occasion of important festivals, exhibitions, sports, etc., in the locality or during the visits of Very Important Persons in the area of the society.

Provided that the society shall obtain prior permission of the Registrar where the expenditure exceeds rupees one thousand in the case of a primary society and rupees three thousand in the case of any other society.

(3) The total expenditure on advertisements in a year shall not exceed the amount provided for in the budget approved by the society for the year or one-tenth of one percent of the total sales or working capital during the previous year, whichever is less:

Provided that the Registrar may, in special circumstances, on a requisition from the board permit total expenditure exceeding one-tenth of one per cent of the total sales or working capital but not exceeding the budget provision.

87. ***Use of premises and immovable properties.***_ (1) No society shall, except with the previous sanction of the Registrar use or allow to be used any of its immovable properties or premises wholly or partly, for any purpose other than its business or other co-operative activities:

Provided that no such sanction shall be granted to any society for using or allowing to be used any such immovable properties or premises or portion thereof for any political purposes.

(2) In respect of guest houses or other places intended for the use of others also, regulations for the use and the collection of charges shall be framed by the society with the approval of the Registrar.

88. ***Purchase and use of vehicles.***_ (1) (a) No vehicle shall be purchased by the board of a society unless prior approval of the Registrar for such purchase has been obtained:

Provided that purchase of a new car, jeep or van except in the case of replacement for condemned or damaged car, jeep, or van, as the case may be, shall not be made by the board of a society unless the general meeting accords its prior approval for such purchase.

(b) The board shall, before making the purchase of any vehicle, examine and satisfy itself that the vehicle proposed to be purchased is absolutely required in connection with the business of the society and that the purchase and maintenance of such vehicle shall not affect adversely the financial condition of the society.

(2) No used motor vehicle of a society shall be disposed of except with the prior approval of the board and by means of inviting sealed tenders for which wide publicity shall be given.

(3) No vehicle shall be purchased except from an authorized dealer or any other society.

(4) No motor vehicle shall be taken outside the State, except with the special or general permission of the board for reasons to be recorded in writing.

(5) A log book shall be maintained in Form No.33 for each vehicle. Every person using the vehicle shall make or cause to be made necessary entries in the log book and attest the entries therein. The driver shall be responsible for the proper maintenance of the log book.

(6) Except while on tour vehicle shall be stationed in the premises of the society or garage owned or hired by the society.

(7) No motor vehicle shall be driven by any person other than a person possessing a valid driving license.

(8) The consumption of fuel and lubricants by each vehicle shall be worked out with reference to kilometers run by the vehicle and reviewed every month and such review together with the expenditure and the maintenance of the vehicle including repairs and replacements shall be placed before the board atleast once in a quarter.

(9) Repairs and replacements exceeding two hundred and fifty rupees per vehicle at a time shall be entrusted to a society undertaking such repairs or to a workshop approved for the purpose by the Government.

89. ***Use of Telephones.***_ (1) No fresh telephone or additional telephone or extension to an existing telephone shall be installed unless it is required in connection with the business of the society and in the case of telephone connection to the residence of the president or any other officer, the general meeting accords its prior approval for such installation:

Provided that the board shall, before making such installation, examine and satisfy itself that the installation and maintenance of such telephone does not affect adversely the financial condition of the society.

(2) There shall be no subscriber trunk dialing facility in any telephone other than telephone intended for the use of the chief executive in the office. The telephone with subscriber trunk dialing facility shall be kept under lock and key and a register shall be maintained for subscriber trunk dialing calls made.

(3) Every telephone in the office or any branch or unit of the society shall be placed in charge of an employee of the society nominated for this purpose.

(4) The employee in charge of a telephone, in the case of residential telephone the officer concerned, shall maintain a trunk call register with the date, time, duration, station, telephone number and person contacted, the purpose thereof duly attested by the concerned employee or officer making the call. In the case of residential telephones the officer concerned shall furnish to the office of the society a monthly extract of the trunk call register, before the tenth of the succeeding month.

(5) Where any private trunk call is made for special reasons the charge therefor shall be remitted by such employee or officer within a period of fifteen days from the date of making such trunk call.

(6) In the case of residential telephones, the board may allow free calls, in addition to the free calls allowed by the Telephone Department, which shall be subject to such maximum limit as the Registrar may specify in respect of any class or category of societies, from time to time. For calls made in excess of the limit as specified by the Registrar, two-thirds of the charges shall be remitted by the officer concerned within a period of fifteen days from the date of receipt of the telephone bill.

(7) The telephone charges for each telephone and the trunk call charges, if any, shall be reviewed every month or before settling the telephone bill and such review shall be placed before the board atleast once in a quarter.

90. ***Co-operative research and development fund*** _(1) (a) Any sum to be contributed to the co-operative research and development fund (hereinafter in this rule referred to as the research and development fund) shall be remitted by the society concerned to the co-operative union of which it is a member within one month from the date of receipt of the audit memorandum. Every district co-operative union to which any sum is remitted under this rule shall, within a period of thirty days from the date of receipt thereof remit ninety per cent of the amount so received to the Tamil Nadu Co-operative Union to the credit of the research and development fund. The remaining ten per cent of the said amount shall be credited to the general fund of the district co-operative unio

(b) The amount standing to the credit of the research and development fund, with the Tamil Nadu Co-operative Union shall be invested separately in the Tamil Nadu State Co-operative Bank or in any financing bank, as the Registrar may direct.

(2) The research and development fund shall not be utilized for any purpose other than the following purposes, namely:-

(i)research to improve co-operative movement or any class or category of societies;

(ii)development of the co-operative movement or of any class or category of societies;

(iii) undertaking research oriented consultancy by the societies; and

(iv) any activity incidental or ancillary to the purposes aforesaid.

(3) (a) The Research and Development Fund shall be administered by a Committee consisting of the following persons, namely:-

(i) the Registrar of Co-operative Societies, Chennai *ex -officio*, shall be the President of the committee;

(ii) the President of the Tamil Nadu Co-operative Union, Chennai, shall be the Vice-President of the Committee;

(iii) every functional Registrar, namely, every Head of the Department exercising the powers of the Registrar under the Act or these rules;

(iv) the President of the Tamil Nadu State Co-operative Bank, Chennai;

(v) the Presidents of four apex Societies, other than the Tamil Nadu State Co-operative Bank and Tamil Nadu Co-operative Union, nominated by the Government in rotation.

(b) The Managing Director, Tamil Nadu Co-operative Union, shall be the *ex-officio* Secretary of the Committee, without a seat on the committee.

(c) The term of office of the members of the committee shall be three years.

(d) The quorum for the meeting of the committee shall be seven.

(e) The committee shall meet atleast once in every three months for which a notice of not less than three clear days shall be given.

(f) The Tamil Nadu Co-operative Union, shall maintain the research and development fund in accordance with the regulations framed by the committee with the approval of the Registrar and shall place before the committee, the particulars of the amount credited to and the expenditure incurred from the research and development fund during the previous quarter at its next meeting.

91. ***Co-operative Education Fund.***_ (1) (a) Any sum to be contributed to the Co-operative Education Fund (hereafter in this rule referred to as the education fund) shall be remitted by the society concerned to the co-operative union of which it is a member within one month from the date of receipt of the audit memorandum. Every district co-operative union to which any sum is remitted under this rule shall, within a period of thirty days from the date of receipt thereof, remit ninety per cent of the amount so received to the Tamil Nadu Co-operative Union to the credit of the education fund. The remaining ten per cent of the said amount shall be credited to the general fund of the district co-operative union concerned.

(b) The amount standing to the credit of the education fund, with the Tamil Nadu Co-operative Union shall be invested separately in the Tamil Nadu State Co-operative Bank or in any financing bank, as the Registrar may direct.

(2) The education fund shall not be utilised for any purpose other than the following purposes, namely:-

(i) Co-operative education and training;

(ii) Co-operative propaganda;

(iii) Co-operative publicity.

(3) (a) The education fund shall be administered by a committee consisting of the following persons, namely

(i) The Registrar of Co-operative Societies, Chennai, who *ex-officio* shall be the President of the committee;

(ii) The nominee of the Tamil Nadu Co-operative Union, who shall be the Vice-President of the committee;

(iii) The Director of Handlooms and Textiles, Chennai;

(iv) The Commissioner for Milk Production and Dairy Development, Chennai;

(v) The other functional Registrar nominated by the Government in rotation;

(vi) The nominee of the Tamil Nadu State Co-operative Bank Limited, Chennai;

(vii) Nominees of two apex societies other than the Tamil Nadu State Co-operative Bank and the Tamil Nadu Co-operative Union, as may be specified by the Government;

(viii)One specialist or technical expert in agriculture from any recognized institute in the country nominated by the Government;

(ix) One specialist or technical expert in animal husbandry from any recognized institute in the country nominated by the Government;

(x) One specialist or technical expert in sugar technology or textile technology or agro based cottage industries nominated by the Government;

(xi) One specialist or technical expert in extension education from the Tamil Nadu Agricultural University nominated by the Government;

(xii) One specialist or technical expert in audio-visual publicity, nominated by the Government; and

(xiii)One specialist or technical expert from the press nominated by the Government;

(b) The Managing Director, The Tamilnadu Co-operative Union, *ex-officio*, shall be the Secretary of the committee without a seat on the committee.

(c) The term of office of the members of the committee shall be three years.

(d) The quorum for the meeting of the committee shall be five.

(e) The committee shall meet atleast once in every three months for which a notice of not less than three clear days shall be given.

(4) The Tamil Nadu Co-operative Union shall maintain the education fund in accordance with the regulations framed by the committee with the approval of the Registrar, and shall place before the committee, the particulars of the amount credited to and the expenditure incurred from the education fund during the previous quarter at its next meeting.

92. ***Audit of accounts of the Co-operative Research and Development Fund and the Co-operative Education Fund.*** _ (1) The Tamil Nadu Co-operative Union may call for the details, particulars or returns concerning the collection and remittance of amounts towards the research and development fund and the education fund from the district co-operative unions.

(2) The Tamil Nadu Co-operative Union shall cause the accounts of the research and development fund or the education fund to be audited by the auditors of the Tamil Nadu Co-operative Union every year and place the audit report including financial statements relating to the funds aforesaid before the respective committee for its consideration.

(3) The Tamil Nadu Co-operative Union shall send a copy of the Audit Report of the funds aforesaid along with the remarks or observations, if any, made by the respective committee to the Government and the Registrar every year before the end of December succeeding the co-operative year or within such further time as the Registrar may permit.

93. ***Agricultural Credit Stabilisation Fund, Failed Wells Fund and Project Service Account.***_ (1) Agricultural Credit Stabilization Fund shall not be utilized for any purpose except to enable borrowers to make postponement of repayment of loans on account of drought, floods, cyclone or other natural calamites resulting in failure of crops. This fund shall be maintained and administered in accordance with the rules made in this behalf by the Government.

(2) The State Agriculture and Rural Development Bank shall contribute to a Failed Wells Fund ten per cent of its net profits. The Failed Wells Fund shall not be utilized for any purpose except for recouping partly or wholly the losses sustained by the borrowers on account of infructuous wells or failure of wells. This fund shall be maintained and administered in accordance with the rules made in this behalf by the Government.

(3) The State Agriculture and Rural Development Bank shall also contribute to a Project Service Account two per cent of its net profits. The fund under Project Service Account shall not be utilized for any purpose except for the purpose of project formulation, evaluation, inspection and execution and for such other purposes incidental thereto, as the Registrar may, from time to time, direct.

94. ***Payment of honorarium out of net profits.***_ (1) A society may, subject to the provisions in this rule, pay honorarium to the members of the board including the president and vice-president at such sum as may be decided by the general meeting and the aggregate of honorarium so payable shall not exceed ten percent of its net profits.

(2) The amount of honorarium payable to the president or the vice president shall not exceed rupees two thousand and four hundred in the case of a primary society; rupees four thousand and eight hundred in the case of a central society and rupees seven thousand and two hundred in the case of an apex society.

(3) The amount of honorarium payable to a member of the board other than the president or the vice president shall not exceed fifty per cent of the amount of honorarium payable to the president or the vice president.

(4) If a member of the board or the president or the vice president has held office for a part of the year, a honorarium may be paid proportionately.

(5) Honorarium may be paid by a society to the officers of the Government who are members of the board subject to general or special orders issued by the government in this behalf.

95. ***Manner of crediting dividend in excess of fourteen per cent.***_ Where the Government have permitted any society and the society has declared dividend at a rate exceeding fourteen percent per annum in the paid up value of each share, the amount of dividend in excess of fourteen per cent shall be credited to the share account of the members in the following manner, namely:-

(i) The amount equal to the value of one or more shares shall be credited to the share account of the member and the remainder which is less than the value of one share shall be kept in suspense account of the member.

(ii) The amount so kept in suspense account of a member shall be credited to share account as and when with any other amounts due to such member or with any amount remitted by him the amount equals to or exceeds the value of a share; and

(iii) No interest or dividend shall be paid on the amount kept in suspense account of a member but not credited to share acc

96. ***Bonus to members in certain classes of societies.***– Any society other than a credit society may, in accordance with its by-laws, pay bonus to its members based on the extent of business done by the members with it or the value of the services rendered by such members to the society subject to a maximum of fifty per cent of its net profits;

Provided that a society shall not utilise any portion of the bonus accruing on the business done by non-members for payment of bonus to members but shall carry the entire amount so accrued to the reserve fund or business loss reserve as may be decided by the general body.

97. ***Bonus to employees in certain societies***._A society, not governed by the payment of Bonus Act,1965 (Central Act 21 of 1965) which employs paid establishment, may pay bonus to such employees who have worked in the establishment for not less than thirty working days in the year to which the net profit relates;

Provided that a past employee shall not be entitled to receive bonus under this rule if he was dismissed from service;

Provided further that the amount to be paid to an employee shall not exceed such amount as maybe specified in its by-laws subject to a maximum of three month's basic pay or one thousand and two hundred rupees whichever is less.

98. ***Common good fund.***_(1) Every society, after appropriation under clauses firstly to seventhly of sub-section (2) of section 72, shall contribute towards the common good fund the remainder of the net profits subject to the maximum of ten percent of its net profit for being utilized on any of the charitable purposes including relief to the poor, education, medical relief and the advancement of any other object of general public utility but excluding a purpose which relates exclusively to religious teaching or worship:

Provided that the common good fund shall not be utilized for the objects referred to in this sub-rule in respect of any sum exceeding rupees ten thousand in the case of a primary society and rupees twenty-five thousand in the case of a central or an apex society without the prior approval of the Registrar.

(2) Notwithstanding anything contained in sub-rule(1) but subject to the availability of funds, an apex society or central society or a financing bank may, with the previous approval of the Government, utilise the common good fund for making ex-gratia payment to an employee of a society affiliated to it who dies in harness where the financial condition of that affiliated society is not sound and does not permit payment or ex-gratia and where no employees benefit scheme is in force in the society and is applicable to such employee:

Provided that such actual ex-gratia amount payable shall not exceed the maximum benefit available to an employee of the society concerned or of the society making the payment under an employees benefit scheme in force in that society.

99. ***Reserve fund.***_ (1) The reserve fund shall belong to the society as a whole and is intended to meet unforeseen losses. It shall be indivisible and no member shall have any claim to a share in it. It may be drawn upon with the special sanction of the Registrar to meet unforeseen losses.

(2) A society shall not invest or deposit its reserve fund except in the modes mentioned in clauses (a), (b), (c) and (d) of section 68, subject to the proviso thereunder:

Provided that when the reserve fund of a society exceeds twenty per cent of its working capital, the excess may, with the sanction of the Registrar, be utilized in the business, of the society:

Provided further that a society not being a credit society, may, with the sanction of the Registrar utilise the whole of its reserve fund in its business:

Provided also that when a society is prohibited by its by-laws from borrowing either from its members or from others, the whole of its reserve fund may be utilized in its business.

(3) When the utilization of the reserve fund of a society in its business is sanctioned by the Registrar under this rule, the financing bank, or the co-operative bank or the other society as the case may be, shall, on the expiry of two months from the date of receipt of the sanction of the Registrar, refund the amount to the society with interest accrued thereon upto the date of refund without asking for any notice of withdrawal.

100. ***Disposal of the reserve fund on the winding up of the society.***_ (1) On the winding up of the society, the reserve fund together with the other funds constituted by the society in accordance with its by-laws including the common good fund and the dividend equailisation fund shall be applied by the liquidator to the discharge of such liabilities of the society as may remain undischarged out of the assets of the society in the following order, namely:-

(a)the debts of the society;

(b)the paid up share capital; and

(c)the dividend upon paid-up share capital at a rate not exceeding fourteen per cent per annum for any period or periods for which dividend has not been paid or such dividend upon paid-up share capital as may bring the total dividend paid to the maximum rate of fourteen per cent per annum for any period or periods for which the dividend at a rate lower than the maximum specified has been paid;

Provided that in the case of a co-operative society for ex-servicemen, any balance of assets remaining after meeting the debts of the society shall be credited to Government and the Post War Services Reconstruction Fund Committee upto the extent of the value of the original gifts in proportion to the contributions made by the Government and that surplus assets, if any, shall be applied by the liquidator for the discharge of the paid up share capital and dividend as laid down in clauses (b) and (c):

Provided further that in the case of societies other than co-operative societies for ex-servicemen, any balance of assets remaining after meeting the debts of the society shall be credited to the Government in proportion to the amount of money granted by the Government other than the money granted by the Government towards the establishment and contingent charges of the society; and that surplus assets, if any, shall be applied by the liquidator for the discharge of the paid up share capital and dividend as laid down in clause (b) and (c).

(2) Any surplus funds remaining after the payments mentioned in sub-rule (1) may with the prior approval of the Registrar, be applied by the general meeting for making contribution to the National Defence Fund or any other fund approved by the Government and any surplus fund not so applied shall be utilized in the following manner and subject to the following conditions, namely:-

(a) In the case of a society other than a financing bank,-

(i) The surplus funds shall be applied to such object of public utility as may be selected by the general meeting of the members of the society ordered to be wound up, and approved by the Registrar. It shall be competent for the liquidator to constitute a trust to carry out such object and to require the general meeting to select a trustee or trustees from among both former members and others. If the general meeting does not select a trustee or trustees or if the selection of the trustee or trustees by the general meeting is not acceptable to the liquidator, the liquidator may himself appoint a trustee or trustees as the case may be. The trustee or trustees, as the case maybe, shall execute a deed in such form as the Registrar may from time to time specify and shall utilise the said funds for the said purpose within a period of three years from the date of execution of the deed. If the trustee or trustees fails or fail to utilise the amount within the aforesaid period in

accordance with the terms of the trust deed, it shall be competent for the Registrar after giving an opportunity to the trustee or trustees to state his or their objections if any, to assign the amount to the reserve fund of the financing bank working in the area in which the society ordered to be wound up carried on its operations or to the co-operative research and development fund or the co-operative education fund. A trust created under this sub-clause shall be governed by the provisions of the Indian Trusts Act, 1882 (Central Act II of 1882).

(ii) If within thirty days after the issue of notice by the liquidator appointed to wind up the affairs of the society, the general meeting fails to make any selection, the Registrar may place the surplus funds on deposit or otherwise with the financing bank working in the area in which the society ordered to be wound up carried on its operations, until a new co-operative society with similar objects is registered in such area in which case the funds shall be credited to the reserve fund of such society. If, in the opinion of the Registrar, there is no prospect of a new

society being formed in such area within a reasonable time, the Registrar shall assign the amount to the bad debt reserve or the reserve fund of the financing bank working in such area or to the co-operative research and development fund or the co-operative education fund.

(b) In the case of a financing bank, the surplus funds shall be assigned by the Registrar to the reserve fund or funds of any other financing bank or banks to which the societies, working in the area in which the financing bank ordered to be wound up carried on its operations are affiliated or transferred. If there is no financing bank working in such area, the Registrar shall invest the amount on interest in the Tamil Nadu State Co-operative Bank Limited, until a new financing bank is formed in such area in which case the funds shall be credited to the reserve fund of such financing bank.

CHAPTER VII

AUDIT, INQUIRY, INSPECTION OR INVESTIGATION,

SURCHARGE AND SUPERSESSION

101. Preparation of financial statement and other details required for audit .— (1) The Chief Executive of the society or where there is no Chief Executive, the President or Chair person of the society shall prepare the financial statements and other details required for the completion of audit immediately after the close of the financial year of the society concerned and shall intimate in

Form No. 34 to the auditor, or auditing firm, as the case may be, and the Registrar (Audit), the Registrar and the federal society concerned.

Explanation.— For the purposes of this rule and rules 102 and 103, the expression " Registrar (Audit)" means the officer of the Government on whom the powers of a Registrar under section 80 have been conferred.

(2) Omitted

(3) Omitted

101-A. ***Qualification of auditors and auditing firms.*** _(1) No person shall be eligible for appointment as an auditor of the Government unless he is an officer of the Government under the control of the Director of Cooperative Audit or the Director of Audit for Milk Cooperatives, as the case may be.

(2) No person shall be eligible for appointment as an auditing firm, unless such person is a member of the Institute of Chartered Accountants and his name is included in the panel approved by the Government or an authority authorized by the Government in this behalf.

(3) The accounts of the following categories of societies shall cause to be audited by an auditing firm:-

(i) the Tamil Nadu State Apex Co-operative Bank;

(ii) District Central Co-operative Bank ; and

(iii) such other categories of societies as may be notified by the Government from time to time.

102. ***Procedure for conducting audit.—*** (1) The audit under section 80 shall in all cases extend back to the last date of the previous audit and shall be carried up to the last date of the (Financial year) immediately preceding the audit.

(2) The Registrar (Audit) shall, where the audit is done by a auditor of the Government or an auditing firm, obtain from such auditor or auditing firm, an audit memorandum on the accounts and on every balance sheet and profit and loss account examined by him, or it and in the audit memorandum, the auditor or auditing firm who or which does the audit shall state whether in his or its opinion and to the best of his or its information and according to the explanation given to him, or to it the said accounts give a true and fair picture —

(i)in the case of the balance sheet, of the state of the society's affairs as at the end of the financial year; and

(ii)in the case of the profit and loss account, of the profit or loss for the financial year.

(3) The auditor of the Government or auditing firm who or which does the audit shall also state in the audit memorandum. __

a.whether he or it has obtained all the information and explanations which to

the best of his or its knowledge and belief, were necessary for the purpose of his or its audit ;

b.whether, in his or its opinion, proper accounts and books as required by

the Act, and rules and the bylaws of the society have been kept and regularly maintained by the society so far it appears from his or its examination of these books; and

c.whether the society's balance sheet and profit and loss account dealt

with by the memorandum are in ag ts, books and returns .

(4) Where any of the matters referred to in sub – rule (3) is answered in negative or with a qualification, the auditor or auditing firm who or which does the audit shall specify the reasons for the answer in the audit memorandum.

(5) The audit memorandum shall contain schedules with full particulars of __

(i)all transactions which appear to be contrary to the provisions of the Act, these rules or the by-laws of the society;

(ii) all sums which ought to have been but have not been brought into account by the society ;

(iii) any material impropriety or irregularity in the expenditure or in the realisation of moneys due to the society;

(vi) any money or property belonging to the society which appears to the auditor or auditing firm who or which does the audit to be bad or doubtful debts; and

(v) any other information as may be required by the Registrar (Audit) in this behalf.

(6) Omitted.

(7) On completion of the Audit, the Registrar (Audit) or the auditor and auditing firm shall award an audit classification letter to the society whose accounts have been audited, in accordance with the instructions of the Registrar (Audit) issued from time to time.

(8) After every audit, the Registrar (Audit) shall communicate the result of audit and grant an audit certificate and a copy of the audit memorandum specified in sub – rule (2) duly signed by him to the society concerned under copy to the federal society concerned and the officer incharge of administration of the society. While communicating the audit memorandum, the Registrar (Audit) may modify or expunge any portion thereof which appears to him to be objectionable or not justified by facts.

(9) The society shall publish _

(i) the audit certificate;

(ii) the profit and loss account; and

(iii) the balance sheet;

in the manner specified by the Registrar (Audit) and shall also keep them open for inspection by any member of the society. The summary of the audit memorandum shall also be read out at the general meeting of the society.

103. ***Levy of audit fees.***__ (1) The Registrar (Audit), shall specify the fees payable by the different classes of societies for the audit of their accounts for each financial year under sub section (6) of section 80 as provided below:-

(a) where one or more auditor or auditing firms are appointed specially or exclusively for the audit of the accounts of one or more societies, the fee payable by such society or societies shall be the entire or the proportionate cost of the staff as may be fixed by the Registrar (Audit).

(b) in respect of other societies, for the audit of whose accounts the auditor of the Government or auditing firm is employed, the Registrar (Audit) shall fix the scale of fees with the previous approval of the Government after taking into account the total cost of the auditor of the Government or auditing firm.

(2) Every society which is subject to the levy of audit fees shall remit the audit fees payable under sub-rule (1) into the nearest Government treasury within three months from the date of issue of a demand by the Registrar (Audit) in this behalf.

104. ***Procedure regarding inquiry, inspection or investigation.***_ (1) (a) The application made under sub-section (1) of secti hall state whether the inquiry or

inspection or investigation is required into any specified alleged misappropriation, fraudulent retention of any money or property, breach of trust, corrupt practice, or mismanagement in relation to the society or into any particular aspect of the working of that society or whether the inquiry or inspection or investigation is required in to the affairs of the society in general.

(b) the application shall state the reason for requesting the inquiry or inspection or investigation.

(c) the application shall be accompanied by a receipted chalan or record to evidence payment towards the fees specified in Schedule III.

(2) (a) A creditor making an application under section 82 shall state the amount due to him from the society, when the amount was due, when he demanded payment thereof, whether he has received any reply and if so, how it is not satisfactory.

(b) A creditor making an application under sec 82 shall deposit a sum of rupees one hundred and fifty as security towards the cost of the inspection or investigation sought for by him.

(3) (a) On receipt of an application or before ordering an inquiry or inspection or investigation the Registrar shall examine whether there is any need to hold an inquiry or make an inspection or investigation, as the case may be.

(b) The order of the Registrar shall state whether the inquiry is to be held or inspection or investigation be made into any specific allegation on any particular aspect of the working of the society or otherwise.

(c) The order of the Registrar, ordering an inquiry or inspection or investigation shall be communicated to the society, the financing bank, the federal society concerned and to the applicant.

(4) Where an inquiry or inspection or investigation under section 81 or section 82 is not or could not be completed within the period of three months, from the date of ordering the inquiry or inspection or investigation, the person holding the inquiry or conducting the inspection or investigation (hereinafter called the Enquiry Officer or the Inspecting Officer or the Investigating Officer) shall make an application to his next higher authority requesting extension of time, detailing the action taken to complete the inquiry or inspection or investigation within the specified time the reasons for non completion within that time, the further steps taken or proposed to be taken for the completion of the inquiry or inspection or investigation and the period within which it will be completed. An application for further extension of time shall state also the reasons for non completion within the extension of time already granted.

(5) On receipt of the application under sub-rule (4), the next higher authority shall examine and grant extension of time as considered necessary by him and such permission shall be communicated to the Enquiry Officer, Inspecting Officer or Investigating officer as the case may be and the society, the financing bank and the federal society concerned:

Provided that such extension or extensions of time granted shall not exceed six months in the aggregate in accordance with sub-section (4) of section 81 or of section 82.

(6) (a) The Enquiry Officer, or Inspecting Officer or Investigating Officer shall submit his report on the matters on which inquiry is ordered to be held or inspection or investigation is ordered to be made to the Registrar with in such time as may be specified by the Registrar but not exceeding ten days from the date of completion of the inquiry or inspection or investigation.

(b) The report shall contain the findings of the Enquiry Officer or Inspecting officer or Investigating officer and the reasons therefore supported by documentary or other evidence as recorded or gathered by him during the course of his inquiry or inspection or investigation, as the case may be. Where the inquiry held or inspection or investigation was made into any specific allegation, he shall state the procedure followed by him, the documentary, oral and other evidence gathered by him and his specific findings.

(c) The Enquiry Officer or Inspecting Officer or Investigating Officer as the case may be, shall, as far as practicable, not include any matter of confidential nature in the main report of the inquiry, inspection or investigation but shall submit such matter or matters in a separate confidential report. Where any matter of confidential nature has to be discussed in the main report, the report may be drafted in such a manner that the matter of confidential nature can either be segregated or be not communicated except to the party concerned.

(d) The Enquiry Officer or Inspecting officer or Investigating officer, as the case may be, shall also specify in his report the costs of the inquiry or inspection or investigation together with his recommendation as to the manner in which the entire cost or part thereof may be apportioned among the parties specified in sub-section (1) of section 85 with justification therefor.

(7) The Registrar shall communicate the result of the inquiry or inspection or investigation, in brief, without going in to details and without disclosing matters of confidential nature within a period of three months from the date of receipt of the report._

(a) in the case of inquiry to _

(i)the Government or to any officer appointed by the Government where the Government have subscribed to the share capital of the society;

(ii) the financing bank to which the society is affiliated;

(iii) to the society concerned;

(iv)to the District Collector in case the inquiry is ordered at his request ;

(v)to the federal society concerned;

(b) in the case of inspection or investigation to _

(i) the society concerned;

(ii) the financing bank to which the society is affiliated;

(iii) the federal society concerned; and

(iv) to the creditor concerned where the inspection or investigation is made on the application of the creditor.

(8) The Enquiry Officer or Inspecting Officer or Investigating officer shall send a separate report pointing out the lapses on the part of any officer or servant of a society or of the Government responsible for administration or supervision or audit or an officer or servant of any other organization noticed, if any, during such inquiry, inspection or investigation and suggesting suitable action against him.

(9) (a) The Registrar may ask the society or the Government department or the organization concerned communicating necessary details, available in the report of inquiry or inspection or investigation required for taking action against the officer or servant specified in sub-rule (8) to take such action with in such time not exceeding two months from the date of receipt of communication as ma

(b) The society or the Government department or the organization shall report to the Registrar the action as required under clause (a) within the time specified by the Registrar in the communication and shall send further report to the Registrar till the action required to be taken is completed.

(10) (a) The Registrar shall, after receipt of the report but before communicating the result of the inquiry or inspection or investigation, consider whether the cost of inquiry or inspection or investigation has to be recovered fully or partly from the society or the members or the creditors or the officers or former officers of the society and if so, take action for recovery of the entire or part of the cost under sub-section (1) of section 85.

105. ***Manner of consulting the financing bank under section 88.***_ The Registrar shall in consulting the board of the financing bank under sub-section (6) of section 88, send to the board of the financing bank a copy of the notice of supersession issued by the Registrar and a copy of the reply, if any, to the said notice received from the board or any member of the board of the society together with the tentative conclusio arrived at by the Registrar or the gist thereof.

106. ***Duties of the Special Officer appointed under section 88 or section 89.***_ (1) The special officer appointed under sub-section (1) of section 88 shall, immediately after taking charge of the management examine the defects which resulted in the supersession of the board and take steps to remedy the defects and send his report to the Registrar on the action taken by him to rectify or remedy the defects with in a period of three months from the date of his appointment and periodically there after till the defects are completely rectified.

(2) The special officer appointed under sub-section (1) of section 88 shall, immediately after taking charge of the management examine whether any paid officer or servant of the society, whether or not he is borne on a common cadre of service, was also responsible for any of the acts leading to the supersession of the board, and where there is a *prima- facie* evidence, he shall take such action against the paid officer or servant as may be necessary, including disciplinary action and suspension pending enquiry into grave charges and report to the Registrar the action taken by him with in a period of three months from the date of his appointment and periodically there after till the action taken against the paid officer or servant is completed.

CHAPTER VIII

SETTLEMENT OF DISPUTES AND ISSUE OF CERTIFICATE AND DECISION

107. ***Reference of disputes.***_ (1) The reference to the Registrar of any dispute under sub-section (1) of section 90 shall be in writing which shall be accompanied by,-

(a) a statement of the subject matter of the dispute referred to;

(b) a certified copy of the relevant records on which the dispute is based;

(c) a receipted challan or record to evidence payment of the fees fixed in accordance with sub - rule (11);

(d) sufficient number of copies of the application with all the enclosures for service on the defendant; and

(e) such other statement or records as may be required by the Registrar:

Provided that the original documents and records including bond or agreement on which the dispute isbased shall, however, be produced at the time of hearing before the Registrar, arbitrator or arbitrators or person deciding the dispute.

(2) Where a dispute under sub section (1) of section 90 is referred after the expiry of the period of limitation specified in clause (a) of sub-section of (9) of the said section, it shall be accompanied by a petition supported by an affidavit setting forth the facts on which the applicant relies to satisfy the Registrar that he had sufficient cause for not referring the dispute within the period of limitation.

(3) The Registrar, arbitrator or arbitrators or other person deciding a dispute may either on his or their own motion or on the application of any party to the dispute inspect any property which is the subject matter of such dispute provided that no such inspection shall be made without giving notice to both the parties to dispute.

(4) Where a dispute is referred under clause (b) of sub-section (2) of section 90 to several arbitrators for disposal, one of the arbitrators shall be nominated by the Registrar and one by each of the parties to the dispute. The arbitrator nominated by the Registrar shall be the Chairman and shall fix the time and place for the hearing of the dispute and carry on the necessary correspondence in connection with the reference.

(5) The Registrar, arbitrator or arbitrators or other person deciding the dispute shall have power to administer oath, to require the attendance of all parties concerned and witnesses and to require the production of all books and documents relating to the matter of the dispute.

(6) (a) The Registrar, the arbitrator or the Chairman, where several arbitrators are nominated or other person deciding the dispute shall record a brief note in English or in Tamil of the evidence of the parties and witnesses who attend, and after consideration of the evidence so recorded, and of any documentary or oral evidence produced by the parties shall give a decision, award or order in accordance with justice, equity and good conscience.

(b) Where several arbitrators are nominated, the opinion of the majority shall prevail.

(7) (a) Where neither party appears when the dispute is called on for hearing, the Registrar or the arbitrator or arbitrators or the other person deciding the dispute may make an order that it be dismissed for default.

(b) Wher the defendant appears and the applicant does not appear when the dispute is called on for hearing, the Registrar or the arbitrator or arbitrators or the other person deciding the dispute may make an order that the dispute be dismissed unless the defendant admits the claim or part thereof, in which case the Registrar or the arbitrator or arbitrators or the other person deciding the dispute may make an order against the defendant upon such admission, and where, only a part of the claim is admitted, may dismiss the dispute so far it relates to the remainder.

(c) Where the applicant appears, and the defendant does not appear when the dispute is called on for hearing, then if the Registrar or the arbitrator or arbitrators or the other person hearing the dispute is satisfied from the record and proceedings that the summons were duly served, the dispute may be decided *ex-parte.*

(8) (a) The decision, award or order shall be reduced in writing and shall also contain an order as to costs.

(b) Where a decision, award or order is for payment of money, it shall also contain an order as to further interest, which shall be a percentage per annum from the date immediately following the date upto which interest was allowed and included in the decree amount.

(c) A copy of the decision, award or order shall be communicated free of cost by the Registrar, the arbitrator, arbitrators or the other person deciding the dispute to the parties to the dispute by personal delivery und under certificate of posting.

(9) Clerical or arithmetical mistakes in decision, award or order or errors arising therein from any accidental slip or omission, may at any time be corrected or caused to be corrected by the Registrar either *suo motu* or on the application of any of the party to the dispute.

(10) The Registrar may withdraw a dispute under sub-section (3) of section 90 if he is satisfied, on an application made to him in this behalf by any party to the dispute or otherwise, that such action is necessary either in the interest of justice, or to overcome any administrative difficulty in the disposal of the dispute.

(11) (a) a person referring a dispute under sub-section (1) of section 90 shall deposit in advance the fee specified in Schedule III for deciding the dispute.

(b) The Registrar may in his discretion remit the whole or any part of the fee deposited under clause (a)

(12) Any original document or record tendered by a party in connection with the dispute may be returned by the Registrar, the arbitrator or arbitrators or the person hearing the dispute to the concerned party on requisition in writing after the decision, award or order is given:

Provided that the bond or other document which is superseded with the passing of a decision, award or order shall not be returned to the party.

(13) The records of the proceedings relating to a dispute and the connected file shall after the decision, award or order has been passed, be kept intact in the safe custody of the Registrar for a period of fifteen years from the date of such decision, award or order.

108. ***Issue of certificate under sub-section (1) of section 150.***_Every application under sub-section (1) of section 150 by a society shall be made in Form No. 37 and shall be accompanied by a challan evidencing payment of the fee specified in Schedule III.

(2) Upon receipt of an application in Form No. 37 the Registrar shall issue a notice in form No. 38 to the member concerned calling upon him to appear personally on the date specified in such notice or to make his written representation, if any, on or before the said date.

(3) Every certificate issued under sub section (1) of section 150 shall be in form No. 39.

109. ***Procedure for taking decision on petitions and applications for which no separate procedure is provided for.*** _(1) Every petition or application to the Registrar under the provisions of the Act, these rules or the by- laws in respect of which no separate procedure has been provided for shall be accompanied by a chalan or receipt evidencing payment of fees specified in Schedule III and sufficient number of copies of the petition or application with all the enclosures for service on other parties.

(2) No decision prejudicial to any person shall be taken unless such person has been given an opportunity of making his representation.

(3) (a) The decision shall be reduced in writing and also contain an order as to costs.

(b) A copy of the decision shall be communicated free of cost by the Registrar to the parties to the petition or application by personal delivery under acknowledgement or under certificate of posting.

110. ***Fees for application or petition under the Act, etc.***_ Every application or petition under the Act, these rules or by laws specified in Schedule III shall be chargeable with the fee specified in the said Schedule in respect of such application or petition .

CHAPTER IX

ISSUE OF SUM CE OF NOTICE OR

COMMUNICATION

111. ***Mode of service of summons***._ (1) (a) Every summons issued under the Act shall be in writing and signed by the officer issuing the same or such other person as he appoints in this behalf and sealed with the seal of such officer or other person.

(b) It may require the person summoned to appear before the said officer a a stated time and place and shall specify whether his attendance is required for the purpose of giving evidence or to produce a document or for both the purposes ; and any particular document, the production of which is required shall be described in the summons with reasonable accuracy.

(c) Any person summoned merely to produce a document shall be deemed to have complied with the summons if he causes such document to be produced instead of attending personally to produce the same.

(2) When the summon is to the party against whom a reference has been made under sub-section (1) of section 90, it shall be accompanied by a copy of the reference made.

(3) When a person summoned to give evidence is on account of sickness, infirmity or any other reason unable to attend before the officer issuing the summons, such officer may, of his own motion, or on application of such person, dispense with his appearance and examine him or cause to be examined by a person specially deputed by him for the purpose at his place of residence or business.

112. ***Procedure for service of notice, etc.***_ (1) Every notice, summons or other communication under the Act or these rules for which no special mode of service has been specified, shall be served,-

(a) by giving or tendering it to such person under his acknowledgement or

(b) by sending it to him by post; or

(c) if such person is not found, by giving or tendering it to some adult member of his family under his acknowledgement; or

(d) if none of the above modes is available, by affixing it on some conspicuous part of his last known place of residence or business:

Provided that in the case of summons or notice other than a meeting notice if sent by a post shall be by registered post with acknowledgement due and in other cases under certificate of posting.

(2) Where service is effected under clause (d) of sub-rule (1), the person effecting the service shall make a report to that effect, attested by two or more witnesses of the locality.

CHAPTER X

WINDING UP AND CANCELLATION OF REGISTRATION OF SOCIETIES

113. ***Procedure to be followed before ordering the winding up of a society under section 137.***_(1) Within ten days of receipt of the notice issued by the Registrar under sub - section (1) of section 137, the society concerned shall call a special meeting of the general body for consideration of the notice. Seven clear days' notice shall be given for such special meeting which shall be held within twenty five days from the date of receipt of the notice under sub-section (1) of section 137. A copy of the notice issued by the Registrar under sub-section (1) of section 137 shall be communicated to the members along with the notice issued for the special meeting, indicating therein that the members may also

send their representations, if any, direct to the Registrar. The society shall send a copy of the resolution of the special meeting together with the representations, if any, on the matter to the Registrar within one month from the date of receipt of the notice from the Registrar.

(2) Where the society fails or refuses to call a special meeting or communicate a copy of the notice under sub-section (1) of section 137 issued by the Registrar to its members, the Registrar himself communicate or authorise the financing bank or the federal society or any person subordinate to him or an employee of the society concerned to communicate a copy of the said notice to the members of the society calling upon such members to send their representations, if any, direct to the Registrar with in a period of fifteen days from the date of receipt or publication of communication.

(3) The communication of a copy of the notice issued by the Registrar referred to in sub-rule (1) or (2) shall be,-

(a) where the address of members are available, by, -

(i)giving or tendering it to every such member or in his absence to some adult member of his family under acknowledgement ; or

(ii)sending it by post under certificate of posting to every such member, or

(b) Where the address of any member of the society is not available by affixing it on the notice board or any other conspicuous place in the premises of the society; or

(c) Where the address of the society is not available, by publishing it in one or more of the local newspapers having circulation in the area of operations of the society and approved by the Government for issue of Government advertisement and by displaying it in one or more prominent public places within the area of operations of the society.

(4) Where the Registrar or the person authorised by the Registrar under sub- rule (2) has sent communication under sub-rule (2), the Registrar, may by order determine the cost to be paid to the Government or to the society or person authorised by the Registrar and direct its recovery from the society concerned.

114. ***Procedure to be adopted by liquitator.***_ Where a liquidator has been appointed under sub-section (1) of section 138, the following procedure shall be adopted, namely :-

(b) The liquidator shall publish by such means as be may think proper a notice requiring all claims against the society to be submitted to him within two months of the publication of such notice. All liabilities recorded in the account books of such society shall be deemed *ipso-facto* to have been duly submitted to him under this clause.

(c) The liquidator shall, after settling the assets and liabilities of the society as they stood on the date on which the order under section 137 for its winding up was made, proceed next to determine the contribution to be made by the person referred to in clause (b) of sub-section (2) of section 139 to the assets of the society. If, however, necessity were to arise, he may also frame a subsidiary order or orders regarding such contribution and such orders shall be enforceable in the same manner as the original orders themselves.

(d) The liquidator shall submit to the Registrar a quarterly report, specifying the progress made in the winding up of the society.

(e) The liquidator may empower any person by general or special order in writing to make collections and to grant valid receipts on his behalf.

(f) All funds in the charge of the liquidator shall be deposited in the Government treasury or in a financing bank or in a Co-operative Bank as may be approved by the Registrar and shall stand in the name of the liquidator.

(g) The remuneration of the liquidator fixed under sub-section (1) of section 138 shall be included in the cost of winding up which shall be payable out of the assets of the society in priority to all other claims.

(h) The liquidator may call for meetings of members of the society from time to time.

(i) The authority competent to accord previous approval for the purpose of clause (j) or (k) of sub-section (2) of section 139 shall be the Registrar.

(j) At the conclusion of the winding up, a general meeting of the society shall be called at which the liquidator or any person authorized by him by general or special order in writing in this behalf shall summarise the results of his proceedings, and shall take a vote on to the disposal of any surplus funds in the manner prescribed in sub-rule (2) of rule 100.

(k) If any liability cannot be discharged by the liquidator owing to the whereabouts of the claimants not being known or for any other cause, the amount covered by such undischarged liability may be deposited in a financing bank and shall be available for meeting the claims of the person or persons concerned. On expiry of three years from the date of deposit of such amount, the Registrar may on his own motion or on the application of the financing bank, pass an order directing that the said amount shall be added to the bad debt reserve of the financing bank:

Provided that no such order shall be passed by the Registrar unless he has published a notice of his intention to pass such order by beat of drum in the village or villages comprised within the area of operations of the society or by publication in the District Gazette concerned or by any other means which may consider suitable and a period of thirty days has expired from the date of such publication.

(l) A liquidator may, at any time, be removed by the Registrar and he shall on such removal be bound to hand over all the properties and documents relating to the society ordered to be wound up to such person as the Registrar may direct.

(m) All the books and records of a society whose registration has been cancelled and the proceedings of liquidation may be destroyed by the Registrar after the expiry of three years from the completion or conclusion of the liquidation.

CHAPTER XI

EXECUTION

115. ***Procedure for delivery of immovable property resumed for breach of the conditions of assignment or allotment.***_(1) Where the decision, award or order is for delivery of possession to a society of land or other immovable property resumed by it for breach of the conditions of assignment or allotment of the land or other immovable property, the society may apply to the Registrar within whose jurisdiction the land or other immovable property is situated for enforcement of the decision, award or order. On such application, such Registrar or the sale officer empowered by him shall deliver possession of the land or other immovable property to the society or to such person as it may appoint to receive delivery on its behalf, by removing, if necessary, any person bound by the decision, award or order who refuses to vacate the land or other immovable property.

(2) The fees payable for executing processes issued by such Registrar shall be at the rates specified in Schedule IV.

(3) When possession of any building or enclosure is to be delivered and the person in possession, being bound by the decision, award or order, does not afford free access, the Registrar or

Form No.40, may, after giving reasonable warning and facility to any woman not appearing in public according to the custom of the country to withdraw, remove or open any lock or bolt or break open any door or do any other act necessary for putting the society or such persons as it may appoint to receive delivery on its behalf, in possession.

(4) Where delivery of possession of a house is to be given and it is found to be locked, orders of such Registrar shall be taken for breaking open the lock for delivery of possession of the same to the society or to such person as it may appoint to receive delivery on its behalf.

(5) (a) If it is found at the time of delivery, that there are movables in the house to which the society has no claims and the owner is absent, or if present, does not immediately remove the same, the sale officer entrusted with the warrant for delivery, shall make an inventory of the articles so found with their probable value in the presence of at least two respectable persons on the spot, have the same attested by them and leave the movables in the custody of the society or to such person as it may appoint to receive delivery on its behalf after taking a bond from it or him for keeping the articles in safe custody pending orders of such Registrar for disposal of the same.

(b) The sale officer shall then make a report to such Registrar and forward therewith the attested inventory taken by him.

(c) Such Registrar shall, thereupon, issue a notice to the owner requiring him to take delivery of the said movables within thirty days from the date of the receipt of the notice and intimating that in default they shall be sold in public auction at his risk and the proceeds shall be applied for meeting all legitimate expenses of custody and sale and the balance, if any, shall be refunded to the owner:

Provided that if any of the movable articles referred to above is subject to speedy and natural decay, the sale officer may sell it at any time before the said period of thirty days.

(d) Where the movables have been sold in accordance with sub-clause (c), the sale officer shall deposit the sale proceeds less costs with the Registrar. In such a case, a notice shall be issued by the Registrar to the owner calling upon him to receive the amount from such Registrar within three months from the date of receipt of such notice.

(6) Where a decree is for the delivery of any immovable property in the occupancy of a tenant or other person entitled to occupy the same and not bound by the decision, award or order to relinquish such occupancy, such Registrar shall order delivery to be made by affixing a copy of the warrant in some conspicuous place on the property and proclaiming to the occupant by beat of drum or other customary mode, at some place on or adjacent to such property and at such other place as such Registrar may consider necessary, the substance of the decision, award, or order in regard to the property.

116. ***Application for execution of decree.***_(1) Every decree holder seeking recovery under section 143 of any sum due under a decree shall apply to the Registrar within whose jurisdiction the cause of action arose in

Form No.41 which shall be signed by the decree holder.

(2) Every decree holder shall deposit such sum towards the fees payable for the processes of execution as specified by the Registrar.

117. ***Fees chargeable for the processes of execution.–*** (1) The fees chargeable for the processes of execution shall be at the rates specified in Schedule IV.

(2) Where, in connection with the proceedings on an application under section 143, any person requires the issue of any process, or objects to any process issued, or proposed to be issued, or requires the adjournment of any proceedings or objects to any order passed, he shall pay such fee at the rate specified in Schedule IV.

(3) Persons employed in serving notices or other processes under these rules shall be entitled to batta at such rates as may from time to time be fixed by the Registrar.

118. ***Procedure to be followed where the judgment-debtor dies before full satisfaction of decree.***_(1) Where a judgment-debtor dies before the decree has been fully satisfied, an application under sub-rule (1) of rule 116 may be made against the legal representative of the deceased judgment-debtor and there upon all the provisions of these rules shall, save as otherwise provided in this rule, apply as if such legal representative were the judgment-debtor.

(2) Where the decree is executed against such legal representative, he shall be liable only to the extent of the property of the deceased judgment-debtor which has come to his hands and has not

been duly disposed of and for the purpose of ascertaining such liability, the Registrar executing the decree may, of his own motion or on the application of the decree-holder, compel such legal representative to produce such accounts as he thinks fit.

(3) Property in the hands of a son or other descendant who is liable under Hindu Law for the payment of the debt of a deceased ancestor in respect of which a decree has been passed, shall be deemed to be the property of the deceased which has come to the hands of the son or other descendant as his legal representative.

119. ***Procedure on receipt of application for execution of decree.***_(1) On receipt of the application under sub-rule (1) of rule 116, the Registrar shall verify the correctness and genuineness of the particulars set forth in the application with the records, if any, in his office and prepare a demand notice in writing in duplicate in the form specified by the Registrar setting forth the name of the judgment-debtor, the amount due and forward it to a sale officer.

(2) If the Judgment-debtor resides or the property to be proceeded against is situated in a district other than that in which the cause of action arose, the Registrar to whom the application is made shall forward the application and the demand notice to the Registrar, within whose jurisdiction the judgment-debtor resides or such property is situated.

(3) Where the application is for the recovery of any amount due under a decree or an order of a Civil Court, the Registrar shall apply to the Civil Court which passed the decree, or order for the transfer to him of the said decree or order and the records specified in rule 6 of Order XXI in the First Schedule to the Code of Civil Procedure, 1908 (Central Act V of 1908) and on receipt of such application, the Civil Court shall transfer them to the Registrar.

120. ***Mode of proceeding against the properties of judgment-debtor.***_ (1) The decree-holder may indicate in his application made under sub-rule (1) of rule 116, whether he wishes to proceed in the first instance, against the immovable property mortgaged to the decree-holder or any other immovable property or to secure the attachment of movable property.

(2) Unless the decree-holder has indicated in his application the order in which the property of the judgment-debtor shall be proceeded against, execution shall ordinarily be taken in the following manner, namely:-

(i) Movable property of the judgment-debtor shall be first proceeded against, but nothing in this clause shall 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 decree holder, the immovable property mortgaged to the decree-holder or other immovable property belonging to the judgment-debtor, may be proceeded against.

121. ***Rules for seizure and sale of movable property.***_ In the seizure and sale of movable property, the following rules shall be observed:-

(1) (a) The sale officer shall after giving previous notice to the decree-holder, proceed to the place where the judgment-debtor resides or the property to be distrained is situated and serve the demand notice upon the judgment-debtor if he is present. If the amount due together with the interest and all expenses be not at once paid, the sale officer shall make the distress and shall immediately deliver to the judgment-debtor a list or inventory of the property distrained and an intimation of the place, day and hour at which the distrained property will be brought to sale if the amounts due are not previously discharged.

(b) If the judgment-debtor is absent, the sale officer shall serve the demand notice on some adult 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. If the amount due together with the interest and all expenses be not at once paid, the sale officer shall proceed to make the distress and shall fix the list of the property attached on the usual place of residence of the judgment-debtor endorsing thereon the place where the property may be lodged or kept and an intimation of the place, day and hour of sale if the amounts due are not previously discharged.

(2) (a) After the distress is made, the sale officer may arrange for the custody of the attached property with the decree- holder or otherwise.

(b) If the sale officer requires the decree-holder to under-take 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

decree-holder. If the attached property is livestock, the decree-holder shall be responsible for providing the necessary food therefor.

(c) The sale officer may, at the instance of the judgment-debtor or of any person claiming an interest in such property, leave it in the village or place where it was attached, in the charge of such judgment-debtor or 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 at the place of sale when called for.

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

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

(5) If crops or ungathered products of the land belonging to a judgement-debtor 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 expense nd 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 its being sold.

(6) 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 expense attending which shall be defrayed by the owner upon his redeeming the property, or from the proceeds of the sale in the event of its being sold.

(7) The sale officer may force open any staple, 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 judgment debtor and lodged therein, provided always that it shall not be lawful for the sale officer to break open or enter any apartment in such dwelling house appropriated for the occupation of women except as hereinafter provided.

(8) (a) Where the sale officer may have reason to suppose that the property of a judgment-debtor is lodged within a dwelling house, the outer door of which may be shut, or within any apartments appropriated to women which, by the usage of the country are considered private, the sale officer shall represent the fact to the officer-in-charge of the nearest police station.

(b) On such representation, the officer-in-charge of the said 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 in like manner as he may break open the door of any other room within the house.

(c) The sale officer may also, in the presence of the police officer, after due notice given for the removal of women and, after furnishing means for their removal in a suitable manner (if they be women of rank who according to the customs of the country cannot appear in public) enter the rooms for the purpose of distraining the judgement-debtor's property, if any, deposited therein, but such property, if found, shall be immediately removed from such rooms, after which they shall be left free to the former occupants.

(9) The sale officer shall, on the day previous to, and on the day of sale, cause proclamation of the time and place of the intended sale to be made by beat of drum in the village in which the judgment-debtor resides and in such other place or places as the Registrar may consider necessary to give due publicity to the sale.

(10) 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 specified in sub-rule (1) provided that where the property seized is subject to speedy and natural decay, or where the expenses of keeping it in custody are likely to exceed its 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:

Provided that where the property attached under section 167 is subject to speedy and natural decay or where the expenses of keeping it in custody are likely to exceed its value, the sale officer may sell it at any time before the expiry of the said period of fifteen days or before an order is made under sub-section (1) of section 87 or decision is passed or order is made or an award is given under section 90 or contribution is determined under clause (b) of sub-section (2) of section 139 and deposit the sale proceeds less costs in the nearest Government treasury unless the amount specified in the order of attachment is paid earlier.

(11) At the appointed time, the property shall be put up 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 reasons:

Provided further, that the Registrar or the sale officer may, in his discretion, adjourn the sale to a specified day and hour, rec ch adjournment. Where a sale is so

adjourned for a longer period than seven days, a fresh proclamation under sub-rule (9) shall be made unless the judgment-debtor consents to waive it.

(12) No person shall be allowed to bid in the auction unless he remits with the sale officer such amount as may be fixed by him towards earnest money deposit:

Provided that where the decree-holder is the bidder and is entitled to set off the purchase money, the sale officer shall dispense with the requirements to this sub-rule.

(13) The earnest money deposit of the unsuccessful bidders shall be refunded to them immediately after the sale is over. The earnest money deposit of the successful bidder shall be adjusted towards the purchase money.

(14) Where the property may sell for more than the amount due, the excess amount, after deducting the interest and the expenses of process and other charges, shall be paid to the judgment-debtor.

(15) The property shall be paid for, in cash at the time of sale or as soon thereafter, as the officer holding the sale 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.

(16) Where the purchaser may fail in the payment of the money, the property shall be re-sold and the earnest money deposit of the defaulting purchaser shall be forfeited to Government after defraying therefrom the expenses of the re-sale.

(17) Where it is proved to the satisfaction of any civil court of competent jurisdiction that any property which has been distrained under these rules, has been forcibly or clandestinely removed by any person, the court may order forthwith such property to be restored to the sale officer.

(18) Where prior to the day fixed for the sale, the judgment-debtor 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.

(19) The movable properties mentioned as exempt from attachment under the proviso to sub-section (1) of section 60 of the Code of Civil Procedure, 1908 (Central Act V of 1908) shall not be liable to attachment or sale under these rules.

(20) Where the property attached under this rule is ordered to be released and the person entrusted with the custody of such property refuses or fails to release the property, any civil court of competent jurisdiction may, on an application made to it, enforce the order of the sale officer for release of the property as if it were an order passed by that court.

122. ***Attachment of salary or allowances of public office or servant of a Railway administration or local authority or co-operative society or firm.***_ Where the movable property to be attached is the salary or allowance or wages of a public officer or a servant of a railway administration or a local authority or a co-operative society or a firm or a company, the Registrar 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 (Central Act V of 1908), be withheld from such salary or allowances or wages either in one payment or by monthly instalments as the said Registrar may direct and upon notice of the order, the officer or other person whose duty it is to disburse such salary or allowances 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.

123.*Attachment of share or interest in movables, negotiable instruments and property in custody of Court or public officer*. _ (1) Where the property to be attached consists of the

share or interest of the judgment-debtor in immovable property belonging to him and another as co-owners,

the attachment shall be made by a notice to judgment-debtor prohibiting him from transferring the share or interest or charging it in any way.

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

(3) Where the property to be attached is in the custody of any court or public officer, the attachment shall be made by a notice to such Court or officer, requesting that such property and any interest or dividend becoming payable thereon may be held subject to the further orders of the Registrar issuing the notice:

Provided that, where such property is in the custody of a court or Registrar, any question of title or priority arising between the decree-holder and any other person, not being the judgement-debtor, claiming to be interested in such property by virtue of any assignment, attachment or otherwise, shall be determined by such court or Registrar.

Explanation.- In this rule "*Pubic Officer*" includes a liquidator appointed under sub-section (1) of section 138.

124. ***Attachment of decree***._(1) 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,-

(a) if the decree sought to be attached was passed by a Registrar or by any person to whom a dispute was transferred by a Registrar under section 90 or by an arbitrator or arbitrators within the local limits of the jurisdiction of a Registrar, then, by the order of the Registrar concerned;

(b) if the decree sought to be attached was passed by a court and has not been sent for execution to any other court, then by the issue to such court of a notice by the Registrar concerned requesting such court to stay the execution of its decree unless and until-

(i)the Registrar aforesaid cancels the notice; or

(ii)the holder of the decree sought to be executed or the judgment-debtor, applied to the court receiving such notice to execute its own decree; and

(c) if the decree sought to be attached is pending execution in a court which did not pass the same, then by the Registrar seeking to attach such decree in execution, sending the notice referred to in clause (b) to such court, whereupon the provisions of that clause shall apply in the same manner as if such court had passed the decree and the said notice had been sent to it in pursuance of the said clause.

(2) Where a Registrar makes an order under clause (a) of sub-rule (1) or when a court receives a notice under sub-clause (ii) of clause (b) of the said sub-rule, such Registrar or court shall on the application of the decree-holder who has attached the decree or on the application of the judgment-debtor proceed to execute the attached decree and apply the net proceeds in satisfaction of the decree sought to be executed.

(3) The holder of a decree sought to be executed by the attachment of another decree of the nature specified in sub-rule (1) shall be deemed to be the representative of the holder of the attached decree and be entitled to execute such attached decree in any manner lawful for the holder thereof.

(4) Where the property to be attached in execution of a decree is a decree other than a decree of the nature referred to in sub-rule (1), the attachment shall be made by the issue of a notice by the Registrar to the holder of such decree, prohibiting him from transferring or charging the same in anyway ; and where such decree has been passed by any court or by a different Registrar or by a person to whom a dispute was transferred under section 90 by a different Registrar or an arbitrator or arbitrators in another district, also by sending to such Court or to the Registrar, as the case may be, a notice to abstain from executing the decree sought to be attached until such notice is cancelled by the Registrar who sends the notice.

(5) The holder of a decree attached under this rule shall give the Court or the Registrar executing the decree such information and aid as may, reasonably be required.

(6) On the application of the holder of a decree sought to be executed by the attachment of another decree, the Registrar making an order of attachment under this 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 of such order after receipt of notice

thereof, either through the said Registrar or otherwise, shall be recognized so long as the attachment remains in force.

125. ***Attachment of debt, share or other property not in possession of judgment-debtor.*** _ (1) Where the movable property to be attached is-

(a)a debt due to the judgment-debtor in question; or

(b)a share in the capital of a corporation including a bank or a deposit invested therein; or

(c)other movable property not in the possession of the judgment-debtor 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 prohibiting-

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

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

(iii) in the case of the other movable property except as aforesaid, the person in possession of it from giving it over to the judgment-debtor.

(2) 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 the other movable property (except as aforesaid) to the person in possession of such property.

(3) As soon as the debt referred to in clause (a) of sub-rule (1), or the deposit referred to in clause (b) of that sub-rule matures, the Registrar may direct the person concerned to pay the amount to him.

(4) Where the share is not withdrawable, the said Registrar shall arrange for its sale through a broker. Where the share is withdrawable, its value shall be paid to the said Registrar or to the party concerned as soon as it becomes payable.

(5) In the case of other movable property referred to in clause (c) of sub-rule (1), the person concerned shall place it in the hands of the said Registrar, as soon as it becomes deliverable to the judgment-debtor.

126. ***Procedure in attachment and sale of immovable property.*** _ (1) 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.

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

(a) The application presented under rule 116 shall contain a description of the immovable property to be proceeded against, sufficient for its identification and in case such property can be identified by boundaries or numbers in record of settlement or survey, the specification of such boundaries or numbers and the specification of the judgment-debtor's share or interest in such property to the best of the belief of the decree-holder and so far as he has been able to ascertain it.

(b)(i) The demand notice issued by the Registrar under rule 119 shall contain the name of the judgment-debtor, and the amount due including the expenses, if any, 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.

(ii) After receiving the demand notice, the sale officer shall serve or cause to be served a copy of the demand notice upon the judgment-debtor or upon some adult member of his family at his usual place of residence or upon his authorised agent, or if such personal service is not possible, shall affix a copy thereof on some conspicuous part of his last known residence, or 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 is satisfied that a judgment –debtor with intent to defeat or delay the execution proceedings against him is about to dispose of the whole or any part of his property, the demand notice issued by the Registrar under rule 119 shall not allow any time to the judgment-debtor for the payment of the amount due by him and the property of the judgment-debtor shall be attached forthwith.

(c) If the Judgment-debtor 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 noted in the application for execution in the manner hereinafter specified.

(d)(i) Where the attachment is required before sale, the officer shall, if possible, cause a notice of attachment to be served on the judgement-debtor personally.

(ii) Where personal service in not possible, the notice shall be affixed on some conspicuous part of the judgment-debtor's last known residence, if any.

(iii) 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 may consider necessary to give due publicity to the sale.

(iv) The attachment notice shall set forth that unless the amount due with interest and expenses be paid within the date therein mentioned, the property shall be brought to sale.

(v) A copy of the notice shall be sent to the decree holder.

(vi) Where the Sale Officer so directs the attachment shall also be notified by public proclamation in the District Gazette.

(e) (i) Proclamation of sale shall be published by affixing a notice in the office of the Registrar and taluk 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 date of sale prior to the commencement of the sale.

(ii) Such proclamation shall, where attachment is required before sale, be made after the attachment has been effected.

(iii) Notice shall also be given to the decree holder and judgment-debtor.

(iv) The proclamation shall state the time and place of sale and specify as fairly and accurately as possible,-

(A) the property to be sold;

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

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

(D) 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 decree-holder shall, when the amount for the realization of which the sale is held exceeds one hundred rupees furnish to the Sale Officer within such time as may be fixed by him or by the Registrar an encumbrance certificate from the Registration department for a period of not less than twelve years-

(A) in case falling under the proviso to sub-rule (i) prior to the date of the application for execution; and

(B) in other cases prior to the date of attachment of the property sought to be sold.

(ii) The time for production of the encumbrance certificate may be extended at the discretion of the sale officer or the Registrar as the case may be:

Provided that in cases where an encumbrance certificate is not obtained owing to the destruction of the connected records, an affidavit from the Village Administrative Officer in regard to the encumbrance known to him supported by a certificate from the Registration Department that an encumbrance certificate cannot be granted owing to the destruction of the connected records, shall be accepted in the place of an encumbrance certificate.

(g) (i) 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 reasons and provided also that the Registrar or the sale officer may in his discretion, adjourn the sale to a specified day and hour recording his reasons for such adjournments.

(ii) Where a sale is so adjourned for a longer period than seven days, a fresh proclamation under clause (e) shall be made, unless the judgment-debtor consents to waive it.

(iii) 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 and the Taluk Office, whichever is later.

(iv) The time and place of sale shall be fixed by the Registrar 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 said Registrar.

(h) The sale officer may sell the whole or any portion of the immovable property of a judgment-debtor in discharge of money due, provided also that, so far as may be practicable, no larger section or portion of the immovable property shall be sold than sufficient to discharge the amount due with interest and expenses of attachment, if any, and sale.

(i) No person shall be allowed to bid in the auction unless he remits with the sale officer such amount as may be fixed by him towards earnest money deposit:

Provided that, where the decree-holder is the bidder and is entitled to set off the purchase money under clause (o), the sale officer shall dispense with the requirement of this clause.

(j) The earnest money deposit of the unsuccessful bidders shall be refunded to them immediately after the sale is over. The earnest money deposit of the successful bidder shall be adjusted towards the deposit referred to in clause (k).

(k) A sum of money equal to fifteen 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 and the earnest money deposit of the defaulting purchaser shall be forfeited to Government after defraying therefrom the expenses of the resale :

Provided that, where the decree-holder is the purchaser and is entitled to set off the purchase money under clause (o), the sale officer shall dispense with the requirements of this clause.

(l) The remainder of the purchase money and the amount required for the general stamp for the certificate under sub-rule (3) of rule 129 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 up to thirty days from the date of sale:

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

(m) In default of payment within the period mentioned in clause (k), the deposit may, if the Registrar 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.

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

(o) Where a decree holder 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.

(p) Where prior to the date fixed for sale, the judgment-debtor 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 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 cancelling, where the property has been attached the order of attachment.

127. ***Application to set aside sale on deposit.*** _ (1) Where immovable property has been sold by the sale officer any person either owning such property or holding an 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,-

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

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

(2) If such deposit and application are made within thirty days from the date of sale, the Registrar 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 five per cent deposited by the applicant:

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

(3) If a person applies under rule 128 to set aside the sale of immovable property, he shall not be entitled to make an application under this rule.

128. ***Application to set aside sale on ground of irregularity or fraud.*** _ (1) At any time within thirty days from the date of the sale of immovable property, the decree-holder or any person entitled to a share in rateable distribution of the assets or whose interests are affected by the sale, may apply to the Registrar 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 aforesaid unless the said Registrar is, satisfied that the applicant has sustained substantial injury by reason of such irregularity or mistake or fraud.

(2) If the application be allowed, the said Registrar shall set aside the sale and may direct a fresh one.

129. ***Confirmation of sale and issue of sale certificate.*** _ (1) On the expiration of thirty days from the date of sale, if no application to have the sale set aside is made under rule 127 or under sub-rule (1) of rule 128 or if such application has been made and rejected, the said Registrar shall make an order confirming the sale:

Provided that if he shall have reason to think 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.

(2) Whenever 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.

(3) After the confirmation of any such sale, the said Registrar shall grant a certificate of sale bearing his seal and signature to the purchaser.

(4) Such certificate shall state the property sold and the name of the purchaser, and it shall be conclusive evidence of the fact of the purchase in all courts and tribunals where it may be necessary to prove it and no proof of the seal or signature of the Registrar shall be necessary unless the authority before whom it is produced shall have reason to doubt its genuineness.

130. ***Delivery of possession***._ (1) Where any lawful purchaser of immovable property is resisted and prevented by any person other than a person not being the judgment-debtor, claiming in good faith to be in possession of the property on his own account from obtaining possession of the immovable property purchased any court of competent jurisdiction on application and production of the certificate of sale provided for by rule 129 shall cause the proper process to be issued for the purpose of putting such purchaser in possession in the same manner as if the immovable property had been purchased by the purchaser at a public auction in execution of a decree of a civil court.

(2) The period of limitation for the purpose of sub-rule (1) shall be regulated by Article 134 of the Schedule to the Limitation Act, 1963 (Central Act 36 of 1963) as if the purchase of immovable property is at a public auction sale in execution of a decree of a civil court.

131. ***Reconveyance of immovable property by a society.*** _ (1) Where an immovable property purchased by a society as decree-holder is in its possession the society may with the

prior approval of the Registrar and subject to such conditions as may be imposed by him reconvey such property to the original owner on an application in writing made in this behalf.

(2) Along with the application for reconveyance of the property the original owner shall deposit with the society-

(a) the amount at which the property was purchased by the society including stamp duty and other charges paid upto the confirmation of sale;

(b) the interest on the above mentioned amount at the maximum lending rate in the case of a credit society or at a rate not less than the maximum borrowing rate, in the case of any other society, from the date of purchase till the date of deposit of the amount ; and

(c) other expenses incurred in relation to such property.

132. ***Private alienation of property after attachment to be void***._ Where an attachment has been made under these rules, any private transfer or delivery of the attached property or of any interest therein and any payment to the judgment-debtor of any debt dividend or other moneys contrary to such attachment shall be void as against all claims enforceable under the attachment.

Explanation.- For the purposes of this rule, claims enforceable under an attachment include claims for the rateable distribution of assets under rule 137.

133. ***Cost and charges recoverable from sale proceeds.*** _ 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 these rules exceeds the amount deposited by the decree-holder under rule 116 towards the fees chargeable for the processes of execution, such excess shall be deducted from the sale proceeds of the property sold or the moneys paid by the judgment-debtor, as the case may be, and the balance shall be made available to the decree-holders.

134. ***Receipts for payment of amount due.***_ Every person making a payment towards any money due for the recovery of which application has been made under these rules shall be entitled to a receipt for the amount signed by the Sale Officer or other officer empowered by the Registrar 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.

135. ***Investigation of claims and objections to attachment of property.***_ (1) Where any claim is preferred to, or any objection is made to, the attachment of any property attached under these rules on the ground that such property is not liable to such attachment, the sale officer shall investigate the claim or objection and dispose of it on merits:

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

(2) 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.

(3) Where a claim or an objection is preferred, the party, against whom an order is made by the sale officer, may institute a suit within six months from the date of the order to establish the right which he claims to the property in dispute, but subject to the result of such suit, if any, the order made by the sale officer shall be conclusive.

(4) (a) Any deficiency of price which may happen on a resale held under sub-rule (16) of rule 121 or clause (k) or (n) of sub-rule (2) of rule 126 by reason of the purchaser's default and all expenses attending such resale shall be certified by the sale officer to the Registrar and shall at the instance of either the decree-holder or the judgment-debtor be recoverable from the defaulting

purchaser under the provisions of these rules. The costs, if any, incidental to such recovery shall also be borne by the defaulting purchaser.

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

136. ***Dismissal or adjournment due to decree-holder's default***._ Where any property has been attached in execution of a decree, but by reason of the decree-holder's default, the Registrar 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.

137. Attachment in execution of decree of several courts and rateable distribution of assets._ (1) Where the sale officer attaches or has attached under these rules any property, not in the custody of any court, which is already under attachment made in execution of a decree of any court, such court shall receive, and realize such property and shall determine claims thereto and any objections to the attachment thereof:

Provided that where the property is under attachment in the execution of decree of more courts than one, the court which shall receive or realize such property and shall determine any claim thereto and any objection to the attachment thereof shall be the court of the highest grade, or where there is no difference in grade between such courts, the court under whose decree the property was first attached.

(2) Where assets are held by the sale officer and before the receipt of such assets, demand notice in pursuance of applications for execution of decree against the same judgment- debtors have been received from more than one decree-holder and the decree-holders have not obtained satisfaction, the assets after deducting the costs of realization, shall be rateably distributed by the sale officer among all such decree-holders in the manner provided in section 73 of the Code of Civil Procedure, 1908 (Central Act V of 1908).

138. ***Authentication of notice of process***._ Save as otherwise provided under the Act or under these rules, every notice of process shall be in writing, and authenticated by the seal, if any of the sale officer by whom it is issued and shall be signed by such officer or by any person authorised by him in this behalf.

139. ***Procedure for recovery of sum due to Government***._ The provisions of rules 115 to 137 shall apply in regard to the recovery of any sum due to the Government from a society or from an officer, former officer, member or past or deceased member of a society in pursuance of a demand issued by the Registrar or by any authority competent to issue such demand including any costs awarded to the Government in proceedings under the Act as if the Government were a decree-holder and the society or officer, former officer, member or past or deceased member of a society, as the case may be, was a judgement-debtor subject to the following modifications, namely:-

(a) The Registrar within whose jurisdiction the cause of action arose may, of his own motion, take any steps which he may deem suitable in the matter of such recovery in accodance with the provisions of these rules and without any applications having been made to him in that behalf under these rules.

(b) It shall not be necessary to deposit any sum towards the fees chargeable for the processes of execution or by way of fees as required by sub-rule (2) of rule 116 or sub-rule (1) of rule 117.

(c) It shall not be necessary for the sale officer to give the decree-holder previous notice, as required by sub-rule (1) of rule 121 of the intention to serve the demand notice on the judgment debtor and in default of p operty. Nor shall the provisions of

sub-rule (2) of that rule which empower the sale officer, to require the decree-holder to undertake the custody of the distrained property apply.

(d) It shall not be necessary to send a copy of the attachment notice to the decree-holder as required by clause (d) of sub-rule (2) of rule 126.

(e) Is shall not be necessary to give notice of the proclamation of sale to the decree-holder as required by clause (e) of sub-rule (2) of rule 126.

(f) The Registrar shall himself obtain the encumbrance certificates required to be furnished by the decree-holder under clause (f) of sub-rule (2) of rule 126.

(g) The payments required to be made under clause (b) of sub-rule (1) of rule 127 shall be made to the sale officer on behalf of the decree-holder.

(h) The application referred to in sub-rule (1) of rule 128 shall be made by the sale officer on behalf of the decree-holder.

140. ***Mode of making attachment before judgement***._ (1) Attachment of property under section 167 shall be made in the manner provided in the foregoing rules of this chapter.

(2) Where a claim is preferred to property attached under sub-rule (1) such claim shall be investigated in the manner and by the authority specified in the foregoing rules of this chapter.

(3) Where a direction is made for the attachment of any property under sub-rule (1), the Registrar shall order the attachment to be withdrawn,-

(a) when the party concerned furnishes the security required together with the security for the cost of the attachment; or

(b) when the Registrar makes an order under sub-section (1) of section 167 that the party concerned need not repay or restore any money or property or contribute any sum to the assets of the society by way of compensation; or

(c) when the dispute referred to in sub-section (1) of section 90 has been decided against the party at whose instance the attachment was made; or

(d) when the liquidator determines under clause (b) of sub-section (2) of section 139 that no contribution need be made by the party concerned.

(4) Attachment made under sub-rule (1) shall not affect the rights existing prior to the attachment of persons not parties to the proceedings in connection with which the attachment was made, nor bar any person holding a decree against the person whose property is attached from applying for the sale of property under attachment in execution of such decree.

(5) Where property is under attachment by virtue of the provisions of this rule and a decree is subsequently passed against the person whose property is attached, it shall not be necessary upon an application for execution of such decree to apply for re-attachment of the property.

141. ***Application under section 144.*** _ (1) Every application under section 144 shall be in such form as may be specified by the Registrar and shall be signed by a person authorised by the board.

(2) No application under sub-rule (1) shall be received unless the society making the application deposits, such sum towards the fees chargeable for the processes of execution as specified by the Registrar.

(3) On the receipt of the application referred to in sub-rule (1), the Registrar shall, if he is satisfied that the particulars set forth are correct, prepare a demand notice in duplicate in the form specified by the Registrar, setting forth the name of the member, past member, or the nominee, heir or legal representative of the deceased member, the amount due from him together with interest and cost, if any, and the desc interest in the property for the sale

of which the application has been made by the society and calling upon him to remit within seven days from the date of service of the notice, the total amount, due under the demand.

(4) The sale officer shall serve the demand notice upon the members, past member, or the nominee, heir or legal representative of the deceased member, if he is present or upon some adult member of his family or upon 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 or the place where the property subject to the charge is kept.

(5) If the member, past member or nominee, heir or legal representative of the deceased member, fails to pay the debt or outstanding demand within the period aforesaid, the Registrar shall proceed to sell the property.

(6) The provision of rules 115 to 137, shall, so far as they are not repugnant to the subject or context, apply to the sale of the property or interest in property as if the society which made the application is a decree-holder and the member, past member, or the nominee, heir or legal representative of the deceased member is a judgment-debtor.

142. ***Procedure in respect of property deposited or entrusted***._ (1) (a) Any property required by the society to be deposited with it or entrusted to its custody under sub-section (3) of section 40 shall, subject to the provisions of these rules, be delivered to an officer of the society authorised by the board in this behalf after preparing an inventory of such property and such inventory shall be signed by the member, past member, or the nominee, heir or legal representative of the deceased member and such officer of the society.

(b) The society may, at the instance of the member, past member or the nominee, heir or legal representative of the deceased member or any person claiming an interest in such property, leave the property in charge of the member, past member, or the nominee, heir or legal representative of the deceased member or person, as the case may be, if he enters into a bond in the form specified by the Registrar with one or two sureties for the production of the property whenever called for.

(2) Where such property consists of crops or ungathered produce of the land, the society may either require the member or a past member or the nominee, heir or legal representative of the deceased member to reap and gather the produce in due season and deliver the produce at his own expense for storage in the godown of the society or such other place as it may direct or arrange for the reaping, gathering and storage of the produce at the expense of the society. The actual expenditure incurred by the society in connection with such reaping, gathering and storage shall be defrayed by the member, past member, or the nominee, heir or legal representative of the deceased

member, upon his redeeming the property or from the proceeds of the sale in the event of its being sold.

(3) Where such property consists of cattle or livestock, the society shall not work or make use of them in any manner. The expenses incurred by the society in feeding the cattle or livestock shall be defrayed by the member or past member or the nominee, heir or legal representative of the deceased member, upon his redeeming the property or from the proceeds of the sale in the event of its being sold.

(4) (a) Where such property consists of machinery engaged in actual manufacture or is a workshop, godown or place of business actually in use by the member, past member or the nominee, heir or legal representative of the deceased member, the society shall, if the member, past member or the nominee, heir or legal representative of the deceased member, as the case

may be, so desires, leave the property with him on the production of security to the satisfaction of the society either in the shape of unencumbered immovable property or personal surety.

(b) Where the member, past member or the nominee, heir or legal representative of the deceased member does not furnish security to the satisfaction of the society, the society shall take over the machinery, workshop, godown or place of business and maintain it until such time the member, past member or the nominee, heir or legal representative of the deceased member furnishes adequate security or discharges the debt or outstanding demand in respect of which there is a charge on the property. The actual expenses incidental to the management and maintenance of the machinery, workshop, godown or place of business shall be defrayed by the member, past member, or the nominee, heir or legal representative of the deceased member upon his redeeming the property or from the proceeds of the sale in the event of its being sold.

143. ***Conditions governing publication of informations respecting members or past or deceased members from whom any debt or outstanding demand is due to the society by financing bank***._ (1) The financing bank may, with the prior approval of the Registrar, publish the name of the member or past or deceased member of the society affiliated to it, who is in default to the said society in respect of any loan or loans taken by him for a period exceeding six months:

Provided that if the outstanding debt due by any member or past or deceased member does not exceed ten thousand rupees in respect of any Primary Land Development Bank or five thousand rupees in respect of any other credit society, the name of such member or past or deceased member shall not be published:

Provided further that where the list is published with reference to any particular amount due as on the particular date, the list shall contain the names of every member from whom any debt or outstanding demand is due in excess of the said amount as on the said date.

(2) The publication of names of the members or past or deceased members subject to the provisions of sub-rule (1) shall be made by one or more of the following modes, namely:-

(a) by affixing the list containing the information specified in sub-rule (3) in the notice board of the society or of the financing bank or financing bank's branches or in any public place or places within the area of operation of the society concerned as the financing bank may consider it necessary to give due publicity;

(b) by publication through the local dailies and co-operative journals in the district approved by the Government.

(3) Every publication under section 145 shall contain the following informations, namely:-

(a) The name of the society to which the debt is due;

(b) particulars of the member or the past or deceased member from whom the debt is due, namely:-

Member's number and name, address, profession or occupation, office held in the society or in any other society, if any, the extent of land owned or cultivated and the annual income from the profession or occupation as furnished in the loan application; and

(c) particulars of the amount, amount due to the society, namely:-

Loan number, loan amount, amount due, date from which due and arbitration claims and execution petitions filed, if any.

(4) No member or past or deceased member whose name is published under this rule shall be

required to meet any expenses towards the cost of such publication:

Provided that the financing b ty concerned to pay the cost of

publication wholly or partly as may be determined by it.

144. ***Recovery of debts under section. _*** **149**.- The time limit within which action for the recovery of debt due by a member under sub-section (1) of section 149 shall be ninety days from the

date of which the debt has fallen due.

CHAPTER XII

OFFICERS AND EMPLOYEES OF SOCIETIES

145. ***Qualifications of Managing Directors or the Chief Executive Officers*** **-** No person shall be eligible for appointment as Managing Director or the Chief Executive Officerunder sub-section (7) of section 33 to the society specified in column (1) of the Table below unless he possesses

the qualifications specified in column (2) thereof:

THE TABLE

Society	Qualifications
(1)	(2)
APEX SOCIETIES	
1. The Tamil Nadu state Co-operative Bank Limited, Chennai.	A Member of the Indian Administrative Service or an officer of the Co-operative Department not below the rank of a Joint Registrar of Co-operative societies or an officer of the Reserve
2. The Tamil Nadu Co-operative State Agriculture and Rural Development Bank Limited Chennai	Bank of India not below the rank of a Joint Chief Officer or an officer of the National Bank for Agriculture and Rural Development not below the rank of a Deputy Director.
3. The Tamil Nadu Co-operative Union Ltd, Chennai.	
4. The Tamil Nadu Co-operative Marketing Federation Limited, Chennai	
5. The Tanjavur Co-operative Marketing Federation Limited, Tiruvarur.	An officer of the Co-operative Department not below the rank of a Joint Registrar of Co-operative Societies.
6. The Tamil Nadu Consumers Co-operative Federation Limited, Chennai.	
7. The Tamil Nadu Co-operative Housing Society Ltd., Chennai.	
8. Tamil Nadu Handloo	Indian Administrative Service or

	Weavers' Co-operative Society Limited, Chennai	an officer not below the rank of a Joint Director of Handlooms and Textiles of the Department of Handlooms and Textiles or an officer of the Co-operative Department not below the rank of a Joint Registrar of Co-operative Societies or a District Revenue Officer.
9.	The Tamil Nadu Agro-Engineering and Service Co-operative Federation Limited, Chennai	A member of the Indian Administrative Service or an officer of the Co-operative Department not below the rank of a Joint Registrar of Co-operative Societies.
10.	The Tamil Nadu Co-operative Oil Seeds Growers Federation Limited, Chennai	
11.	The Tamil Nadu Co-operative Milk Producers Federation Limited, Chennai	
11(a).	The Tamil Nadu State Apex Fisheries Co-operative Federation Limited, Chennai	An I.A.S Officer or an Officer of the Fisheries Department not below the rank of a Joint Director of Fisheries
12.	The Apex Societies other than those specified in items 1 to 11 above.	A Government Servant not below the rank of a Deputy Registrar of Co-operative Societies.

Scheduled societies other than Apex Societies

13.	The Central Co-operative Banks.	An officer of the Co-operative Department not below the rank of a Deputy Registrar of Co-operative Societies.
14.	The Co-operative Training Institute.	
15.	The District Co-operative Supply and Marketing Societies.	
16.	The Co-operative Wholesale stores.	An Officer of the Co-operative Department not below the rank of a Co-operative Sub-Registrar 17.
	The District Co-operative Unions.	An officer of the Co-operative Department or the department concerned exercising the powers of the Registrar not below the rank of a Co-operative Sub-Registrar.
18.	The Co-operative Printing Presses.	
19.	The Co-operative Urban Banks.	
20.	The Co-operative Milk Producers Unions.	
21.	The District Co-operative Agro Service Societies.	A graduate or a diploma holder in agricultural engineering but where such a candidate is not available a person possessing a degree or diploma in mechanical engineering.
22.	Scheduled Societies other than those specified in items 1 to 21 above	An officer of the Co-operative Department or of the department concerned exercising the powers of the Registrar, not below the rank of a Senior Inspector of co-operative societies.

Societies notified under sub-section (7) of section 33.

23.	Co-operative Sugar Mills if notified by the Government under clause (iii) of sub-section (7) of section 33.	An Indian Administrative Service officer or an officer of the Co-operative Department or Agriculture Department or Sugar Department or Revenue Department not below the rank of a Joint Registrar of Co-operative Societies or Joint Director of Agriculture or Joint Director of Sugar or District Revenue Officer, as the case may be.
24.	Co-operative Spinning Mills and Co-operative Textiles Processing Mills, if notified by the Government under clause (iii) of sub-section (7) of section 33.	An Officer of the Co-operative Department or an Officer of the Department of Handlooms and Textiles exercising the powers of the Registrar, not below the rank of a Deputy Registrar of Co-operative Societies or a Deputy Collector.
25.	Societies other than those	An officer of the Co-operative Department or of

specified in Items 23 and 24, if notified by the Government under clause (iii) of sub-section (7) of section 33.

the department concerned exercising the powers of the Registrar not below the rank of a Co-operative Sub-Registrar.

146. ***Powers and functions of Managing Director or the Chief Executive Officer.***_ (1) The Managing Director or the Chief Executive Officer shall be the Chief Executive of the society. He shall carry into effect the resolutions of the board which are in accordance with the Act, these rules and the by-laws and which are not against the interest of the society. He shall refer all other resolutions with details as to how, in his opinion, they are not in accordance with the Act, these rules or the by-laws or are against the interest of the society, to the Government in the case of an apex society and to the Registrar in the case of any other society.

(2) The Managing Director or the Chief Executive Officer shall have an overall control of the day-to-day administration of the society and all correspondence shall be conducted by him.

(3) The Managing Director or the Chief Executive Officer may, with the approval of the board, institute or defend any suit or other legal proceedings on behalf of the society.

(4) (a) The Managing Director or the Chief Executive Officer shall have power to operate the accounts of the society, to endorse and transfer promissory notes, Government and other securities held by the society and to sign, endorse and negotiate cheques and other negotiable instruments, bonds (except bonds for moneys borrowed), receipts and all accounts and other documents connected with the business of the said society for and on behalf of the said society.

(b) The Managing Director or the Chief Executive Officer shall have power to make arrangements for the proper maintenance of accounts and the custody of cash and other properties of the society.

(5) The Managing Director or the Chief Executive Officer shall have the right to inspect the societies, which are members of, and have received financial assistance from the society and shall have the power to call for any records of, inspect the works financed by the society, and verify securities ,cash and accounts relating to, such member society.

(6) It shall be the duty of the Managing Director or the Chief Executive Officer to carry on the business of the society in accordance with the Act, these rules, the by-laws and the regulations, if any, framed by the board and approved by the Registrar.

(7) (a) Subject to the provisions in sections 73 to 77 and these rules, the Managing Director or the Chief Executive Officer shall be the authority competent-

(i) to make appointments of the members of the establishment other than paid officers in accordance with the strength of each category and scales of pay prescribed in the special by-law covering the service conditions of the employees of the society concerned ;

(ii) to transfer all the members of the establishment;

(iii) to grant leave of all kinds to all the members of the establishment;

(iv) toaward any punishment on any member of the establishment as specified in the rules.

(b) Appeals against the orders under sub-clause (iv) of clause (a) above shall lie to such authority as prescribed in the special by-law covering the service conditions of the employees of the society concerned.

(8)The Managing Director or the Chief Executive Officer shall exercise such other powers as may be delegated to him by the board.

(9) The Managing Director or the Chief Executive Officer may, by order in writing, delegate any of his functions to any officer or servant of the society. He may, at any time, withdraw the functions delegated by him. The exercise or discharge of any function so delegated shall be subject to such restriction ions as may be laid down by the

Managing Director and shall also be subject to his control and revision. All such delegations of functions of Managing Director shall be placed before the board for its information.

147. Omitted

148. ***Security to be furnished by paid employees of societies.*** _ (1) No society shall appoint any person as its paid employee in any category of service unless such person furnishes security to the extent and in the form specified by the Registrar.

(2) No society shall retain in service any paid employee if he does not furnish security within a period of three months from the date of order of the Registrar specifying the extent and the form of security under sub-rule (1).

(3) Security deposits received by a society from its employee shall not form part of the assets of the society and shall be invested separately in the financing bank or a co-operative bank approved by the Registrar in this behalf by general or special order.

(4) Notwithstanding anything contained in sub-rule (3), every society shall have a lien on the security deposits received from its employees and shall adjust the security deposits of an employee towards stock deficits, etc., caused by such employee or towards any other dues from him to the society:

Provided that no adjustment under this sub-rule shall be made unless such employee has been given an opportunity of making his representations.

149. ***Conditions of service of paid officers and servants of societies.*** _(1) Every society shall, taking into account its nature of business, volume of transaction and financial position, adopt, with the prior approval of the Registrar a special by-law covering the service conditions of its employees. The special by-law shall, *inter- alia* prescribe the following:-

(i)Cadre strength and classification of various categories of posts and the qualifications required thereof for each such post.

(ii)The method of recruitment for each such post.

(iii)The scale of pay and allowances for each such post.

(iv)Conditions of probation for each such post.

(v)Duties and responsibilities for each such post.

(vi)Leave of various kinds admissible and, the conditions thereto for each such post.

(vii)The penalties that may be imposed upon, the procedure for taking disciplinary action and inflicting various kinds of punishments on an employee holding each such post and the authority competent to entertain and dispose of appeal made against an order of punishment imposed by the competent authority on a disciplinary proceedings .

(viii)Conditions relating to acquisition and disposal of movable and immovable property:

Provided that in the case of the post, other than the post of manager, superintendent and above a minimum period of three years satisfactory service shall be prescribed for eligibility for promotion from one category to the immediate next higher category of post:

Provided further that no person shall be eligible for appointment to the post of manager, superintendent and above by promotion, unless he has completed atleast one year of satisfactory service in the category of post in which he is working and not less than six years of satisfactory service in the category of posts in which he is working and the feeder category of post to which he is working combined together:

Provided also that the co-operative training at the appropriate level may be prescribed as a necessary qualification for specific categories of non-technical posts.

(2) No appointment by direct recruitment to any post shall be made except by calling for a list of eligible candidates from the Employment Exchange and also giving due publicity by means of announcement in the notice board of the society and also of the affiliated societies, inviting application from the eligible employees of such societies. Where the Employment Exchange issues a non-availability certificate, the society shall invite applications by giving advertisement in more than one daily newspapers in which one should be in regional language having wide circulation throughout the State:

Provided that the above stipulation shall not apply-

(i)to the appointment made on compassionate grounds;

(ii)for the absorption of surplus employee of other Co-operative Societies;

(iii) to the posts for which a Recruitment Bureau has been constituted under section 74 of the Act or in respect of which a common cadre of service has been constituted under section 75 of the Act.

(2-A) A society may transfer an employee to another society for a period of not less than one year on deputation basis and the other society may avail the service of that employee on the terms and conditions agreed to by both the societies :

Provided that no such transfer shall be made for a period exceeding three years.

(3) In matters of reservation for appointments and age for retirement, the rules applicable to the Government servants shall be followed.

(4) No person shall be appointed to the service of any society, if he has been found guilty of any offence involving moral turpitude. An employee shall cease to be as such in a society, if he is found guilty of any such offence.

(5) No person who is a near relative as specified in rule 63, of a member of the Board or an officer of a society shall be appointed to any post in the service of such society. If a doubt arises as to whether a person is or is not a near relative of a member of the board or of an officer of a society, the board shall refer it to the Registrar for decision.

(6) No employee of a society shall contest or canvass or otherwise interfere or use his influence in connection with or take part in any election to any Legislature, Parliament or local authority or any institution constituted under any State or Central Act except with the previous permission of the Board.

(7) (a) No employee shall accept any employment or work elsewhere, with the honorary or otherwise except with the previous permission of the Board.

(b) No employee shall engage himself in any trade or business outside the scope of his duties either in his name or in the name of any member of his family or relative except with the previous permission of the Board.

(8) Nothing contained in this rule, except the items (i),(v) and (viii) of sub rule (1) and the provisions contained in sub-rules (5) to (7) shall apply to a Government servant deputed or a person deputed from any other institution, to the services of any society.

150. ***Constitution of Recruitment Bureau.***_(1) (a) The Recruitment Bureau for the State constituted under Section 74 shall consist of—

(i) The Registrar of Co-operative Societies Chennai, who shall be its Chairman;

(ii) The Managing Director or the Administrator, as the case may be, of the Tamil Nadu State Apex Co-operative Bank Limited, Chennai, who shall be its Member-Secretary;

(iii) The Managing Director or the Administrator, as the case may be, of the Tamil Nadu Co-operative Union Limited—Member;

(iv) the Managing Director or the Administrator, as the case may be, of the Tamil Nadu Co-operative Marketing Federation Limited—Member, and

(v) an officer of the Co-operative Department not below the rank of Joint Registrar of Co-operative Societies, who belongs to Scheduled Castes or Scheduled Tribes nominated by the Registrar from time to time—Member.

(b) The Member-Secretary shall convene the meetings of the Recruitment Bureau for the State as and when necessary.

(2) (a) The Recruitment Bureau for a Revenue District constituted under Section 74 shall consist of—

(i) the Additional Registrar or the Joint Registrar of Co-operative Societies, as the case may be, of the Region concerned, who shall be its Chairman;

(ii) the Managing Director or the Administrator, as the case may be, of the Central Co-operative Bank concerned who shall be its Member-Secretary;

(iii) the Deputy Registrar (Public Distribution System) of the District concerned except Chennai District and in the case of Chennai District, Joint Registrar (Public Distribution System) II, Chennai Region—Member;

(iv) the circle Deputy Registrar in the Headquarters of the District concerned, except Chennai District and in Chennai District Deputy Registrar (Non credit)—Member, and

(v) an officer of the Co-operative Department not below the rank of Deputy Registrar who belongs to Scheduled Castes or Schedule Tribes nominated by the Registrar from time to time-Member.

(b) The Member–Secretary shall convene the meeting of the Recruitment Bureau for the Revenue district as and when necessary.

(3) (a) A Controller of Examinations, not below the rank of Joint Registrar of Co-operative Societies in the Co-operative Department or not below such rank in other departments appointed by the Government, shall assist the Recruitment Bureau for the State in the conduct of written examinations.

(b) A Controller of Examinations, not below the rank of Deputy Registrar of Co-operative Societies in the Co-operative Department or not below such rank in other departments appointed by the Registrar shall assist the Recruitment Bureau for a Revenue District in the conduct of written examinations.

(4) The Recruitment Bureau for the State shall recruit the paid officers and servants in the category of Junior Assistant and above, other than the technical posts, in respect of all categories of Apex Societies, which have to be filled up by direct recruitment.

(5) The Recruitment Bureau for a Revenue District shall recruit,-

(a) the paid officers and servants below the category of Junior Assistant and all the technical posts in respect of all categories of Apex Societies , which have to be filled up by direct recruitment.

(b) the paid officers and servants of all category including all the technical posts in respect of all categories of Central and Primary Societies, other than Staff and Students Co-operative Stores which have to be filled up by direct recruitment; and

(c) Salesman and Packer for employment in the fair price shops under the Public Distribution system.

151. ***Procedure to be followed by Recruitment Bureau.***_(1) In case of direct recruitment,

(a) every Apex Society shall report to the Recruitment Bureau for the State, every existing vacancy and vacancy anticipated to arise in the posts of paid officers or servants of the category of Junior Assistant and above, other than the technical posts;

(b) every Apex Society shall report to the Recruitment Bureau for the Revenue District concerned, every existing vacancy and vacancy anticipated to arise in the posts of paid officers and servants in all technical posts and in all posts below the category of Junior Assistant;

(c) every Central Society and every Primary Society, other than the Staff and Students Co-operative Stores, shall report to the Recruitment Bureau for the Revenue District concerned, every existing vacancy and vacancy anticipated to arise in the posts of paid officers or servants in all the categories of posts including the technical posts;

(d) every Society running fair price shops effecting the Public Distribution System, shall report to the Recruitment Bureau for the Revenue District concerned, every existing vacancy and the vacancy anticipated to arise in the posts of Salesman and Packer; and

(e) every Apex Society, Central Society, Primary Society and Society running fair price shop shall report the concerned Recruitment Bureau about the existing vacancy within fifteen days from the date on which such vacancy arose and about an anticipated vacancy before ninety days from the date on which such vacancy is anticipated to arise, together with all the relevant particulars relating to the post to be filled up.

(2) (a) On receipt of the report under clause (a) of sub–rule (1), the Recruitment Bureau for the State shall invite applications from eligible candidates by advertisements, in one English daily and two Tamil dailies having circulation in the whole of the State of Tamil Nadu, approved by the Government for issue of Government advertisements.

(b) The Recruitment Bureau for the State may issue separate advertisements calling for applications from eligible candidates for direct recruitment to each class or category of posts of Apex Societies or for each Apex Society, as it may determine from time to time.

(3) (a) On receipt of the report under clause (b) of sub-rule (1), the Recruitment Bureau for the Revenue District concerned shall call for applications from eligible candidates by advertisements in two Tamil dailies having circulation in the whole of the State of Tamil Nadu approved by the Government for issue of Government advertisements.

(b) On receipt of the report under clause (c) or clause (d) of sub-rule (1), the Recruitment Bureau for the Revenue District concerned shall call for applications from eligible candidates by advertisements, in two local Tamil dailies having circulation in the district concerned and approved by the Government for issue of Government advertisements;

Provided that in the case of recruitment of Salesman or Packer in the fair price shops under Public Distribution System, the Recruitment Bureau for a Revenue District concerned shall also call for list of eligible candidates from the District Employment Exchange concerned.

(c) The Recruitment Bureau for the Revenue District shall issue advertisement calling for applications for eligible candidates for direct recruitment separately for Central Co-operative Bank and for each other class or category of societies or for each society of other class or category of societies,

(4) (a) (i) In the case of recruitment of paid officers or servants in the category of Junior Assistant and above, including technical posts in such rank, the District Recruitment Bureau shall recruit candidates by holding both written examination and interview and that the ratio of marks for written examination and interview shall be 85:15;

(ii) In the case of recruitment of paid servants below the category of Junior Assistant including technical posts below the rank of Junior Assistant, such as Driver, Wireman, Carpenter,

Fitter, Welder, Binder, Mechanic, Helper and such other Tradesmen and Salesman and Packer, the District Recruitment Bureau shall recruit candidates by holding interview only".

(b) The State Recruitment Bureau shall recruit candidates by holding both written examination and interview and that the ratio of marks for written examination and interview shall be 85:15.

(c) In the case of recruitment of paid officers or servants in the category of Junior Assistant and above including technical posts in such rank, the Controller of Examinations for the Recruitment Bureau for a Revenue District shall, with the prior approval of the Recruitment Bureau for the Revenue District, fix the examination schedule, frame questions and syllabus, lay down policies and arrange for valuation. He shall do all such other things as required for the conduct of examination and shall also arrange for the conduct of interview by the Recruitment Bureau for the Revenue District.

(d) The Controller of Examinations shall, with the prior approval of the Recruitment Bureau for the State, fix the examination schedule, frame questions and syllabus, lay down policies and arrange for valuation. He shall do such other things as are required for the conduct of examination and shall also arrange for the conduct of interview by the Recruitment Bureau for the State.

(5) (a) (i) In the case of direct recruitment of paid officers and servants in the category of Junior Assistant and above including technical posts in such rank, the Recruitment Bureau for the Revenue District shall conduct interview by itself or if the situation warrants, may constitute more number of interview boards consisting of subject experts and of experienced officers. The members of the Recruitment Bureau for the Revenue District or of the interview boards, as the case may be, shall award marks on the basis of the performance of the candidates in the interview. The Controller of Examinations shall rank the candidates in accordance with the marks obtained in the written examination and the average of the marks awarded to the candidates in the interview and the Recruitment Bureau for the Revenue District shall finalise the list of selected candidates.

(ii) In the case of recruitment of paid servants below the category of Junior Assistant including technical posts in such rank, such as Driver, Wireman, Carpenter, Fitter, Welder, Binder, Mechanic, Helper and such other Tradesmen and Salesman and Packer, the Recruitment Bureau for the Revenue District shall conduct interview by itself or, if the situation warrants, may constitute more number of interview boards consisting of subject experts and of experienced officers. The members of the Recruitment Bureau for the Revenue District or of the interview boards, as the case may be shall award marks on the basis of the performance of the candidates in the interview. The Controller of examinations shall rank the candidates in accordance with the average marks obtained in the interview and the Recruitment Bureau for the Revenue District shall finalise the list of selected candidates.

(b) The State Recruitment Bureau shall conduct interview by itself or , if the situation warrants , may constitute more number of Interview Boards consisting of subject experts and of experienced officers .The members of the State Recruitment Bureau or of the Interview Board as the case may be shall award marks to the candidates on the basis of their performance in the interview. The Controller of Examination shall rank the candidates in accordance with the marks obtained in the written examination and the average of the marks awarded to the candidate in the interview and State Recruitment Bureau shall finalize the list of selected candidates.

(c) For every four vacancies or part thereof, one more candidate shall be selected and kept in the waiting list which shall be in force for a period of six months from the date of finalisation of selection.

(6) The Recruitment Bureau for the State and for the Revenue District shall complete the recruitment within one hundred and eighty days of receipt of the report under sub-rule (1) and shall communicate the list of selected candidates to the society concerned.

(7) The society concerned shall issue the order of appointment to the selected candidates in the order of the rank assigned to them. A copy of every order of appointment shall be communicated to the Recruitment Bureau concerned.

(8) The Recruitment Bureaus for the State and for the Revenue District may appoint such staff as may be necessary to assist it in the discharge of its functions.

(9) Every society for which recruitment is made shall pay to the Recruitment Bureau concerned, a sum towards full or proportionate cost of such recruitment as may be determined by the Recruitment Bureau.

(10) The Recruitment Bureau for the State shall, subject to the provisions of these rules, frame necessary guidelines to be followed in the matter of direct recruitment by it and also by the Recruitment Bureau for the Revenue District which shall, *inter-alia*, prescribe the following:-

(i) Manner of notifying the vacancies

(ii) Prescription of application

(iii) Methodology to be adopted in the conducting of written examination and interview.

(iv) Framing of syllabus and preparation of question papers of written examination.

(v) Evaluation of answer papers.

(vi) Holding of interview.

(vii) Methodology to be adopted by the Controller of Examinations in ranking the candidates for selection by the Recruitment Bureau concerned.

(viii)Selection of eligible candidates for appointment.

(ix) Withholding the selection of candidates.

(x) Allotment of candidates for appointment to the Societies.

(xi) Cancelling the selection and allotment of candidates.

Provided that different guidelines may be framed for Recruitment Bureau for the State and Recruitment Bureau for the Revenue District".

152. ***Common Cadre of service.*** _ (1) Every employee deemed under sub-section (3) of section 75 to have been absorbed in the common cadre of service shall, within a period of thirty days from the date of constitution of such common cadre of service, intimate his option for not becoming a member of such common cadre of service.

(2) Officers of the Government ,other than those working in the Co-operative Department who may be appointed in the committee constituted under sub-section (3) of section 75 or the proviso thereto, shall be the holder of a post, the minimum of the time-scale of pay of which is not less than one thousand rupees.

(3) Every society under which an employee borne on a common cadre of service is employed shall contribute the following towards the salary and other allowances of such employee, namely:-

(a)actual salary including allowances admissible to such employee for the period of service under the society including joining time, if any;

(b)leave salary at the rate of eleven per cent of the actual monthly salary including allowances of such employee for the period of service under the society including the joining time, if any;

(c)provident fund at the rate applicable to such employee;
(d)gratuity fund at the rate of fifteen days' salary (including allowances) of such employee for every year of service or part thereof, in excess of six months, under the society including the joining time, if any; and
(e)bonus, if admissible, at the rate at which bonus is paid to the employees of the society.

CHAPTER XIII

JOINT FARMING SOCIETIES

153. ***Declaration to be made by members of joint farming society.***_ The declaration to be made under sub-section (1) of section 95 shall be in

Form No.44.

154. ***Matters to be specified in the agreement with joint farming society.***_ The agreement referred to in sub-section (1) of section 97 shall, in addition to the matters mentioned in that sub-section, specify-

(i)the nature of improvement that may be effected to the lands;

(ii)the manner in which the land may be realigned along with the other lands by the removal or alteration of the exiting ridges or by the formation of new ridges thereon;

(iii) the crop or crops that may be raised on the land; and

(iv)the method of cultivation that may be adopted.

155. ***Purpose for which lands may be acquired for a joint farming society.***_For the purpose of the proviso to section 102,land may be acquired for the following purposes, namely:-

(i) sinking of a well or provision of irrigation facility; or

(ii) construction of a godown or cattle shed; or

(iii) rounding off the holding for the purpose of effective cultivation of the lands pooled by the members of the society.

156. ***Procedure of arbitrator in land acquisition cases and deposit of charges before acquisition***._ The proceedings of the arbitrator appointed under clause (b) of sub-section (1) of section 100 shall be summary and shall be governed as far as practicable by the provisions of the Code of Civil Procedure, 1908 (Central Act V of 1908).

CHAPTER XIV

LIFT IRRIGATION SOCIETIES

157. ***Extent of land for purposes of sub-section (2) of section 104.***_The extent of land for the purposes of clause (2) of section 104 shall be two hectares.

158. ***Declaration by members of lift irrigation society.***_ The declaration to be made under clause (a) of sub-section (1) of section 105 shall be in

Form No. 45.

159. ***Term of agreement in favour of lift irrigation society.***_The agreement referred to in sub-section (1) of section 106 shall, in addition to the matters mentioned in that sub-section, specify-

(i) the crop or crops that may be raised on the land, and

(ii) the method of cultivation that may be adopted.

160. ***Condition for withdrawal of membership of a lift irrigation society.*** _Any lift irrigation society may permit any member of that society to withdraw his membership, if-

(i) a period of not less than five years has elapsed since he has become a member of the lift irrigation society;

(ii) he has paid his entire share of the capital expenditure and the maintenance charges, for providing supply of water till the date of his withdrawal of his membership;

(iii) he has repaid in full the amounts outstanding against him and due to the society including the interest and the penal interest, if any, upto the date of recovery in respect of loans borrowed from the lift irrigation society; and

(iv) he is otherwise eligible for the withdrawal of membership from the society according to its by-laws.

CHAPTER XV

AGRICULTURE AND RURAL DEVELOPMENT BANKS

161. ***Procedure for distraint and sale under section 118 of produce of the mortgaged land including the standing crops thereon.***_(1) Every primary agriculture and rural development bank seeking to recover any instalment or part thereof due to it under section 118 shall make an application to the Registrar in

Form No. 46, which shall be signed by a person authorised by the board of the primary agriculture and rural development bank.

(2) The procedure laid down in rules 116,117,119,121,132 to 137 shall apply to the distraint and sale under section 118 of the produce of the mortgaged land including the standing crop thereon, as if the primary agriculture and rural development bank were a decree holder and the mortgagor, a judgment-debtor, subject to the modification that where the mortgagor does not live in the village where the land is situated and the demand notice cannot be served on the judgment–debtor or on some adult member of his family or his authorised agent as required in sub–rule (1) of rule 121.

(a)a copy of the demand notice shall be affixed on some conspicuous part of the land; and

(b)the copy of the list of produce distrained together with intimation as to the place and the day and hour at which the produce distrained will be sold shall be affixed on the land a copy of the same shall be sent by registered post to the mortgagor to his last known place of residence.

162. ***Procedure for sale of mortgaged property under section 119.***_(1) Every primary agriculture and rural development bank shall make an application to the Registrar in

Form No. 47 signed by a person authorised by the board of the primary agriculture and rural development bank:

(2) No application shall be made unless and until,-

(a) a notice in writing requiring utilization of loan or part thereof, or the payment of such mortgagor money or part thereof has been served upon-

(i) The mortgagor or each of the mortgagors;

(ii) any person who has any interest in or charge upon the property mortgaged or in or upon the right to redeem the same;

(iii) any surety for the payment of the mortgaged debt or any part thereof; and

(iv) any creditor of the mortgagor who has in a suit for the administration of his estate obtained a decree for the sale of the mortgaged property; and

(b) default has been made in the utilization of loan or part thereof or in the payment of such mortgage money or part thereof for more than three months after such service.

(3) The procedure laid down in rules 116, 117, 119 and 126 to 137 shall apply to bringing the mortgaged property to sale under section 119, as if the primary agriculture and rural development bank where a decree holder and the mortgagor, a judgment - debtor subject to the following modifications, namely:-

(a) where the mortgaged property sold is in the possession of the mortgagor or of some person on his behalf or of some person claiming under a title, other than a lease and a certificate of sale in respect thereof has been granted under sub-rule (3) of rule 129, the court shall, on the application of the purchaser, order that such purchaser or any person whom he may appoint to receive delivery on his behalf, shall be put in possession of the property;

(b) where the mortgaged property sold, is in the possession of tenant or other person entitled to occupy the same and certificate of sale in respect thereof has been granted under sub-rule (3) of rule 129, the court shall, on the application of the purchaser and after notice to such tenant or other person, by order direct the affixing of a copy of the certificate of sale in some conspicuous place on the property and the proclaiming by beat of drums or other customary mode at some convenient place in the locality that the interest of the mortgagor has been transferred to the purchaser; and

(c) the provisions of rules 97 to 103 of Order XXI of the First Schedule to the Code of Civil Procedure, 1908 (Central Act V of 1908) shall apply *mutatis mutandis* to cases referred to above.

Explanation.- For the purpose of this rule '*court*' means the Civil Court within the limits of whose jurisdiction the property is situated.

163. ***Application for recovery of moneys under section 120.***_Where a primary agriculture and rural development bank or the State Agriculture and Rural Development Bank, seeks to recover the moneys due, as if there were arrears of land revenue, under section 120 such bank may apply to the Registrar in

Form No. 48 which shall be accompanied by an extract of the loan ledger and a copy of the Board's resolution requesting action under the Tamil Nadu Revenue Recovery Act, 1864 (Tamil Nadu Act II of 1864).

164. ***Authorisation of the officers of State Agriculture and Rural Development Bank or primary agriculture and rural development bank to exercise the powers under the Tamil Nadu Revenue Recovery Act, 1864.***_(1) An officer of the State Agriculture and rural Development Bank or the primary agriculture and rural development bank authorised by the Registrar under sub-section (1) of section 120 shall be a person not below the rank of a Land Valuation Officer of the State Agriculture and Rural Development Bank or a Secretary of a primary agriculture and rural development bank.

(2) The authorisation made shall be for a specified period not exceeding one year, at a time and shall also specify the name and the designation of the officer so authorised:

Provided that such authorisation may be withdrawn by the Registrar at any time, before the expiry of the period specified in the authorization.

(3) (a) The officer authorised shall be under the administrative control of the Registrar in so far as his actions relate to the exercise of the powers and discharge of the function under section 120. He shall have his tour programme, in this regard approved by the Registrar and shall submit reports regarding execution then and there to the Registrar.

(b) In the exercise of his powers and the discharge of the functions under section 120, he shall be subject to such control, or directions as the Registrar may give from time to time.

(4) Where the officer authorised under sub-rule (1) was negligent or committed irregularity or any other lapse in the exercise of the power so authorised, the Registrar or the State Agriculture and Rural Development Bank or the primary agriculture and rural development bank shall report the same to the Registrar for the State.

165.*Procedure regarding action under section 123 by the board of the State Agriculture and Rural Development Bank or the Trustee.* _(1) Before taking action under section 123, the Board of the State Agriculture and Rural Development Bank or the Trustee, as the case may be, shall direct the board of a primary agriculture and rural development bank to take action for the recovery of moneys due and to report compliance within fifteen days from the date of receipt of such direction.

(2) On the expiry of the period specified in sub-rule(1) and on consideration of the reply, if any, received from the board of the primary agricultural and rural development bank, the board of the State Agriculture and Rural Development Bank or the Trustee, as the case may be, is of the opinion that the board of the primary agriculture and rural development bank has neglected or failed to take action, the board of the State Agriculture and Rural Development Bank itself or the Trustee himself may proceed to take action under section 123.

166. ***Manner of certifying copies under sub-section (3) of section 129.***_(1) For the purpose specified in sub- section (3) of section 129, copy of any document or of any entry therein shall be certified in the following manner:-

"I certify that the above is a true copy of the / true copy of an entry or entries in the ...../ and that I have compared the above copy with the original / entry or entries in the .....and found it / them to be correct.

Signature of the officer or person authorised
Under sub-section(1) of section 129 of the
Tamil Nadu Cooperative Societies Act, 1983."

(2) The fees payable for supply of certified copy shall be the same as prescribed in rule 173 for granting certified copies of documents in the Registrar's office.

CHAPTER XVI

APPEAL, REVISION AND REVIEW

167. ***Qualifications of members of Co-operative Tribunal.***_ **T**he members of the Co-operative Tribunal shall be,-

(a) a Judicial officer not below the rank of a subordinate Judge, or

(b) any officer of the Co-operative Department not below the rank of a Joint Registrar of Co-operative Societies, or

(c) any officer of the Law Department of the Secretariat not below the rank of a Deputy Secretary to Government.

168. ***Procedure regarding the disposal of appeal by the Co-operative Tribunal.***_ (1) The proceedings of a Co-operative Tribunal shall be summary and shall be governed as far as practicable by the provisions of the Code of Civil Procedure, 1908 (Central Act V of 1908).

(2) The fees payable in respect of every appeal to the Co-operative Tribunal and for other processes shall be at the rates as specified in Schedule III.

169. ***Procedure regarding appeals other than those to Co-operative Tribunal and application for revision.***__ (1) (a) An appeal under sub-section (2) of section 152 or an application for revision under sub-section (1) of section 153 shall be either presented in person or sent by registered post to the appellate or revising authority.

(b) The fee payable in respect of the appeal or the application for revision, shall be at the rates as specified in Schedule III.

(2) The appeal or the application for revision shall be in the form of memorandum and shall be accompanied by either the original or a copy certified in accordance with rule 173 of the decision, order, award, refusal, registration or approval complained of or other proceedings appealed against or sought to be revised.

(3) Every appeal or application for revision shall,-

(a) specify the name and address of the appellant or applicant and also the name and address of the respondent or respondents as the case may be;

(b) set forth concisely and under distinct heads, the grounds or objection to the decision, order, award, refusal, registration or approval complained of or other proceedings appealed against or sought to be revised together with a memorandum of evidence;

(c) state precisely the relief which the appellant or the applicant claims ;

(d) give the date of the decision, order, award, refusal, registration or approval complained of or other proceedings appealed against or sought to be revised and the date of receipt thereof; and (e) accompany a receipted chalan or record to evidence payment towards the fees specified in Schedule III.

(4) Where an appeal under sub-section (2) of section 152 is preferred after the expiry of sixty days specified in sub-section (3) of the said section, it shall be accompanied by a petition supported by an affidavit setting forth the facts on which the appellant relies to satisfy the appellate authority that he had sufficient cause for not preferring the appeal within the said period of sixty days.

(5) On receipt of the appeal or the application for revision, the appellate or revising authority shall, as soon as possible examine it and ensure that.-

(a) the person presenting the appeal or the application has the *locus standi* to do so ;

(b) it is made within the specified time limit in the case of an appeal, or is accompanied

by a petition referred to in sub-rule (4), as the case may be; and

(c) it conforms to all the provisions of the Act and these rules;

(6) If the appeal or application for revision *prima-facie* appears to be not in order or does not contain the particulars required under sub-rule (3), the appellate or revising authority may return such appeal or application for revision indicating the reasons therefor and calling upon the appellant or the applicant for revision to remedy the defects, if any, or furnish such additional information as may be necessary and present again the appeal or application for revision within a period of fifteen days from the date of the communication.

(7) The revising authority may, before passing orders under section 153, obtain from any subordinate officer such further information in regard to the enquiry or the proceedings for the purpose of verifying the regularity of such proceedings or the correctness, legality or propriety of any decision passed or order made therein. The revising authority may also call for and obtain from the parties connected with such enquiry or proceedings such information as is necessary with reference to the examination of the records of enquiry or proceedings and the information obtained from the subordinate officer.

(8) The appellate or revising authority shall, on the basis of the enquiry conducted and with reference to the records examined, pass such order on the appeal or on the application for revision as may seem just and reasonable.

(9) (a) Every order of the appellate or revising authority under sub-section (2) of section 152 or section 153, as the case may be, shall be reduced in writing and shall also contain an order as to costs.

(b) A copy of the order shall be communicated free of cost by the appellate or revising authority to the parties to the appeal or revision by personal delivery under acknowledgment or under certificate of posting.

(10) Clerical or arithmetical mistakes in the order or errors arising therein from any accidental slip or omission may at any time be corrected or caused to be corrected by the appellate or revising authority either *suo-motu* or on the application, of any of the parties to the appeal or revision.

170. ***Application for review.***_ (1) The time within which an application for review may be preferred under, sub-section (1) of section 154 shall be ninety days from the date of receipt by the applicant for review of the order to which the application relates.

(2) The application shall be in the form of a memorandum setting forth concisely and under distinct heads the discovery of new and important facts which, after the exercise of due diligence, were not then within the knowledge of the applicant or could not be produced when the order was made or the mistakes or errors apparent on the face of the record or other good and sufficient reasons on the basis of which review is sought. It shall be accompanied by a memorandum of evidence.

(3) The application shall be accompanied by the original or a copy certified in accordance with rule 173 of the order to which the application relates. The fee payable in respect of every application shall be in accordance with Schedule III.

(4) No application for review shall be entertained unless it is accompanied by,-

(a) such additional number of copies as there are parties to the original order; and

(b) a receipted chalan or records to evidence payment towards the fees specified in Schedule III.

(5) The application shall, so far as it may be necessary, be disposed of by the Co-operative Tribunal or Registrar or the Government in such manner as it or they may deem fit provided that no order prejudicial to any person shall be passed unless such person has been given an opportunity of making his representations.

(6) Every order of the reviewing authority shall be reduced in writing and a copy thereof shall be communicated free of cost by the reviewing authority to the parties to the review by personal delivery under acknowledgment or under certificate of posting.

171. ***Fees chargeable for the processes of Appeal, Revision and Review.***_ The fees chargeable for the processes of Appeal, Revision and Review shall be at the rates specified in Schedule III.

172. ***Authority to execute orders passed in appeal, revision or review.***_ The Registrar shall enforce the order passed by the Co-operative Tribunal, the Registrar or the Government under section 152, 153 or 154 as if it were an order passed by him.

CHAPTER XVII

MISCELLANEOUS

173. ***Fees for granting certified copies of document in the Registrar's Office.***_ Any person may on payment of fees at the rates specified in Schedule V obtain certified copies of any document not being a document privileged under section 123, 124, 129 and 131 of the Indian Evidence Act, 1872 (Central Act I of 1872) filed in the Registrar's Office.

174. ***Payment of expenses by societies.***_ (1) The sums payable to Government by a registered society under section 86 shall be determined by the Registrar in accordance with the scale such as may be notified by the Government from time to time.

(2) The payment shall be made by the society within fifteen days from the date of demand.

(3) The Government may, in their discretion, by a general or special order, remit all or any portion of the dues payable by any registered society or class of societies, for any period they may specify.

CHAPTER XVIII

CO-OPERATIVE SUGAR MILLS

175. ***Application of this Chapter.***_This chapter shall apply only to the co-operative sugar mills.

176. ***Definitions.***_ In this Chapter unless the context otherwise requires-

(a)***"sugar mill"*** means a Co-operative Sugar Mill registered or deemed to have been registered under the Act;

(b)***"default"*** includes failure to plant or ratoon sugarcane or to register and supply sugarcane to the sugar mill from the area so planted or ratooned within the period specified in the by-laws or to keep any other obligation for the fulfilment of which a time limit has been specified in the by-laws;

(c)***"Federation"*** means the Tamil Nadu Co-operative Sugar Federation.

177. ***Statement and returns to be furnished by sugar mill to the Registrar.***_ (1) Every sugar mill shall prepare for each co-operative year and submit to the Registrar within a period of three months from the close of the co-operative year,-

(a) a statement showing the receipts and disbursements for the year or trial balance at the end of the year;

(b) a profit and loss account;

(c) a balance sheet ; and

(d) such other statement or return as the Government may, from time to time, specify.

(2) (a) Every sugar mill shall also furnish a copy of the statements or returns submitted to the Registrar under sub-rule (1), to the financing Bank and Federation simultaneously;

(b) The Federation shall submit to the Registrar a consolidated statement or the statement and returns received under clause (a) within a period of four months from the close of the co-operative year.

(3) Every sugar mill shall, in addition to the statements and returns referred to in sub-rule (1), submit, within a period of three months from the close of the co-operative year, to the Registrar a statement of verification of the stock at the close of the co-operative year, of articles in which the sugar mill transacts business.

(4) Where any sugar mill or Federation fails to submit any statement or return specified in sub-rule (1),(2) or (3) within the time specified therein, the Registrar may depute an officer of the Government or authorise an employee of the Federation to prepare the necessary statements or return and the Registrar may determine, with reference to the time involved in the work and the emoluments of the officer deputed or of the employee of the Federation authorised to do it, the charges which the sugar mill or the Federation shall pay to the Government or the Federation, as the case may be.

(5) Every sugar mill and the Federation shall prepare a list of their members as on the last day of each co-operative year and furnish a copy of such list to the Registrar within three months from the close of such year.

178. ***Additional qualifications for membership of a sugar mill.*** _ No individual qualified for membership of society under section 21 (1)(a)(i) of the Act shall be eligible for admission as a member of a sugar mill unless he,-

(a) owns or cultivates land capable of being cultivated with sugarcane within the area of operation of the sugar mill; or

(b) resides in the area of operation of the sugar mill and has interest in the development of the sugar mill:

Provided that the category of members referred to in clause (b) shall not exceed 25 per cent of the total membership.

179. ***Membership in more than one sugar mill.*** _Any person admitted as a member in a sugar mill under Rule 178 shall also be eligible for admission in one or more other sugar mills, if he owns or cultivates land capable of being cultivated with sugarcane in the area of operation of such other sugar mill.

180. ***Expulsion from membership of sugar mill.***_ A member of a sugar mill shall be considered to have acted adversely to the interest of the sugar mill and liable for expulsion from membership of the sugar mill under Section 25 (1) of the Act, if he, -

(a) having raised sugarcane, fails to register and supply sugarcane to the Sugar Mill to the extent prescribed by the sugar mill; or

(b) having registered sugarcane with the sugar mill, fails to deliver the sugarcane in full from his registered area, as per the terms of the agreement with the sugar mill; or

(c) having received medium or long-term financial or other assistance from or through the sugar mill to improve his land and to increase the infrastructure, fails to cultivate, register and supply sugarcane to the sugar mill.

181. ***Restriction on the continuance of certain members.*** _ (1) Subject to the provisions contained in proviso to clause(b) of ill having individual members not

qualified for admission as a member with reference to the principal object of the sugar mill on the date of commencement of these rules shall, in a phased manner and within a period of three years thereof, issue notice to each such member requiring him to receive his share, in or interest on the capital of the sugar mill and other moneys due to him within thirty days from the date of receipt of such notice.

(2) If the individual concerned fails to receive his share, in or interest on the capital and other moneys due to him within thirty days from the date of receipt of the notice under sub-rule (1), the amount representing the share in or interest on the capital and other moneys due to such individual shall, forthwith, be credited to a suspense account.

182. ***Admission of Associate Member.***_ (1) The following categories of persons may be admitted as associate member in a sugar mill:-

(a) any person interested in the property being mortgaged by a member in favour of the sugar mill for the purpose of joining in the execution of the mortgage deed or any other document by such member;

(b) any person deciring to avail of any service other than credit rendered by the sugar mill;

(c) any trader, commission agent or merchant engaged in business, in commodities dealt with by the sugar mill and having dealings with the sugar mill;

(d) any paid officer or servant of the sugar mill or of its financing Bank desiring to avail of the services of the sugar mill with the prior approval of the Registrar.

(2) An associate member shall not be required to contribute to the share capital of the sugar mill, but shall pay such admission fee as may be specified in the by-laws which shall not in any case exceed five rupees. The admission fee shall not be refunded.

(3) An associate member of a sugar mill shall not be eligible for any patronage, rebate, bonus or dividend.

(4) An associate member of a sugar mill shall, irrespective of the liability of the sugar mill, be liable to contribute to the assets of the sugar mill on its being wound up only to the extent of any dues which he may be owing to the sugar mill singly or jointly with any other debtor.

(5) No associate member of any society shall be refused admission as a member of any sugar mill only for the reason that he is an associate member of any other society.

183. ***Power to grant loans.*** _ The Registrar may permit a sugar mill to grant medium and long-term loans to its members on the mortgage of immovable properties, wherever necessary, either as a part of scheme of Central or State Government or out of the funds of the sugar mill, for sugarcane development purposes for such periods as may be specified by the Registrar.

184. ***Entrustment of the business of a sugar mill.***_ A sugar mill may entrust the whole or part of its business, sale or purchase, to the Federation for the purpose of securing the maximum advantage to the sugar mill.

185.Constitution of Committees.- (1) A sugar mill may , in its by-laws provide for the constitution of a Purchase Committee by its Board.

(2) (a) The Purchase Committee shall consist of the following seven members, namely: -

(i) the President

(ii) the Vice-President

(iii)One Member of the Board;

(iv)Managing Director;

(v) three Heads of the Departments of the Sugar Mill, including the Chief Accountant;

(b) The Purchase Committee shall not make purchases beyond the monetary limit that may be specified by the Registrar, from time to time.

(3) All purchases beyond the monetary limit specified in sub rule (2)(b) shall be made by the sugar mill only after getting the prior approval of the State Level Advisory Committee consisting of such members as may be decided by the Government, from time to time.

(4) The purchase procedures at the sugar mill's level through the State Level Advisory Committee shall be specified by the Registrar, from time to time.

(5) Notwithstanding anything contained in these sub-rules, the Board shall constitute a Committee consisting of the Managing Director and two other Heads of Departments of the sugar mill, for the purchase of materials upto a limit of Rs 10,000 for individual items.

(6) Purchase of common items for the sugar mill may be made by the Federation or the Tamil Nadu Sugar Corporation, as may be specified by the Registrar.

186. ***Purchase and use of vehicles and telephones.*** _ (1) In case where there is need for the purchase of a new motor vehicle to carry on its business, the Board of sugar mill may purchase such vehicle with the prior approval of the Registrar. The fleet strength along with the staffing pattern for manning them shall be got approved by the Registrar.

(2) The Board shall determine the number of telephone installations, telex facilities, wireless equipments and such other facilities as may be necessary with the approval of Registrar.

187. ***Conditions of service.*** _ The Registrar shall, taking into account the technological innovations, alterations and additions made to the plant and machinery, specify, from time to time, for each Sugar Mill, the following conditions of service with the approval of the Government, namely:-

(i) Staff pattern ;
(ii) Qualification for the various posts;
(iii)Pay scales;
(iv)Procedure for recruitment and promotion;
(v) Disciplinary procedures;
(vi)Various kinds of leave ; and
(vii)Such other conditions of service.

188. ***Co-operative Research and Development Fund.*** _ A sum not less than 50 percent of the total amount contributed by the sugar mill to the Co-operative Research and Development Fund shall be set apart by the Tamil Nadu Co-operative Union to meet the expenditure to be incurred by the South India Sugar Research Foundation set up jointly by the Sugar Mills to conduct applied research in engineering, processing and training every year, on the basis of the proposals received from the Registrar.

189.*Powers and functions of the Managing Director.* _ (1) The Managing Director shall be the Chief Executive of the sugar mill. He shall carry into effect the resolutions of the Board which are in accordance with the Act, these rules and the by-laws and which are not against the interests of the sugar mill. He shall refer all other resolutions with details as to how,

in his opinion, they are not in accordance with the Act, these rules or the by-laws or against the interests of the sugar mill, to the Registrar.

(2) The Managing Director shall have an overall control of the day-to-day administration of the sugar mill and all correspondence shall be conducted by him.

(3) The Managing Director may institute or defend any suit or other legal proceedings on behalf of the sugar mill and keep the Board informed.

(4)(a) The Managing Director shall have power to operate the accounts of the sugar mill, to endorse and transfer promissory note, Government and other securities held by the sugar mill and to sign, endorse and negotiate cheques and other negotiable instruments, bonds (except bonds for moneys borrowed), receipts and all accounts and other documents connected with the business of the sugar mill for and on behalf of the sugar mill.

(b) The Managing Director shall have power to make arrangements for the proper maintenance of accounts and the custody of cash and other properties of the sugar mill.

(5) It shall be the duty of the Managing Director to carry on the business of the sugar mill in accordance with the Act, these rules, the by-laws and the regulations, if any, framed by the Board and approved by the Registrar.

(6) (a) Subject to the provisions in Section 73 to 77 and these rules, the Managing Director shall be the authority competent-

(i) to make appointment of the members of the establishment in accordance with the strength of each category and scales of pay prescribed by the Registrar;

(ii) to transfer all the members of the establishment;

(iii)to grant leave of al kinds to all members of establishment;

(iv)to award any punishment on any member of the establishment as may be specified under rule 187;

(b) appeals against the orders under sub-clause (iv) of clause (a) above shall lie to such authority, as may be specified under rule 187.

(7) The Managing Director shall exercise such other powers as may be delegated to him by the Board.

(8) The Managing Director may, by order in writing, delegate any of his powers or functions to any officer or servant of the sugar mill. He may, at any time, withdraw the powers or function delegated by him. The exercise or discharge or any power or function as delegated shall be subject to such restriction, limitations and conditions as may be laid down by the Managing Director and shall also be subject to his control and revision. All such delegation of powers or functions of Managing Director shall be placed before the Board for its information.

190. ***Restriction on defaulting member to vote at election or to represent sugar mill in any other society.*** _ No Member shall be entitled to vote at any election in the sugar mill of which he is a member or be entitled to be elected or nominated to represent the sugar mill in any other society or to vote at any election in any other society if he was in default to the sugar mill of which he is a member.

FORM No.1.

[See sub-rule (1) of rule 3 of the Tamil Nadu Cooperative Societies Rules, 1988]

Application under section 8 of the Tamil Nadu Co-operative Societies Act,1983 (Tamil Nadu Act 30 of 1983) for registration of a co-operative society.

Place:
Date:

To ……
(Registering Authority)

Sir,

We send herewith a proposal for registration of …….society together with necessary enclosures.

1. Name of the proposed society :

2. Address of the proposed society :
   (a) Headquarters
   (b) Name of the Village/Town
   (c) Panchayat Union in which the village is situated
   (d) Taluk
   (e) District
   (f) The nearest railway station or well-known place and distance therefrom

3. (a) Whether liability of member is limited or unlimited.
   (b) If limited, the nature and extent of liability.

4. (a) Area of operation of the proposed society (Name of villages including hamlets, if any, to be specified)
   (b) Whether there is any other co-operative society of the same class or category functioning in the area specified in (a) above
   (c) If so, the need for the proposed society

5. Objects of the society

6. Whether the proposed by-laws
   (i) conform to the co-operative principles;
   (ii) seek to promote the socio-economic needs or general welfare of the members;
   (iii) comply with the provisions of the Act and the rules; and
   (iv) comply with the provisions of any other law applicable to the society.

7. Chalan or record evidencing payment of fees specified in clause (b) under item 6 of Schedule III.

8. Number of members likely to be benefited by the proposed society.

9. The date of commencement and close of the co-operative year in relation to the proposed society.

10. Language in which the books and accounts of the society shall be kept.

11. Name and address of the chief promoter.

12. Name of the persons (not exceeding five) appointed to the interim board (including the president and the vice-president).

(i) President

(ii) Vice-President

(iii) ……..

(iv) ……..

(v) ……

We send herewith a copy of the proposed by-laws signed by the applicants together with nine additional copies.

13. We, the applicants hereunder furnish the particulars of age, profession , residence, etc.

Serial Number.	Full Name.	Father's/ Husband's name.	Age.	Profession.
(1)				
1	(2)	(3)	(4)	(5)
-				
-				

Annual Income. Rs.	Place of residence, village and taluk.	Amount subscribed towards share capital.
(6)	(7)	(8)
-		
-		

Whether the signatory to the application is an independent person qualified to be admitted as a member under the Act.	Whether any other signatory to the application is a member of his family.	Remarks
(9)	(10)	(11)
1.		
2.		
-		
-		
25.		

We declare that the information given above including those in the enclosures are correct to the best of our knowledge.

Chief Promoter

Signature: 1.
2.
3.
4.
5.

6.
7.
8.
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10.
11.
12.
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16.
17.
18.
19.
20.
21.
22.
23.
24.
25.

Enclosures:

(1)One copy of the proposed by-laws of the society signed by the applicants together with nine additional copies.

(2)A certificate from the financing or co-operative bank specifying the amount deposited in favour of the proposed society towards initial share capital.

(3)A scheme showing the details as to how the working of the society will be economically sound.

(4)A letter of concurrence of the agency regarding the feasibility of the scheme, in case the scheme envisages assistance in any form from that agency.

(5)A list of important provisions in the by-laws (to be furnished in Appendix).

(6)A receipted chalan or record evidencing payment of fees specified in clause (b) under item 6 of Schedule III.

APPENDIX.

A list of important provisions in the by-laws of the proposed society.

Serial number.	Particulars.	By-law number.	Contents of by-laws.
(1)	(2)	(3)	(4)
1.	Area of operation		
2.	Nature and extent of liability of the member		
3.	(a) Qualification for admission to membership		
	(b) Qualification for admission of associate members		
4.	Value of each share		
5.	(a) Rate of entrance fee		
	(b) Maximum entrance fe		

6. (a) Maximum borrowing power of the society
(b) Maximum rate of interest on borrowings
7. (a) Types of deposits
(b) In case of thrift deposits, full details relating to contribution, adjustment and rate of interest
8. (a) Period of notice for general meeting
(b) Quorum for general meeting
9. (a) Strength and composition of the Board
(b) Details of constituencies, if any
(c) Disqualifications for membership of the board
(d) Constitution of advisory body /purchase committee, if any
10. (a) Period of notice for board meeting
(b) Quorum for board meeting
11. Persons responsible for the custody of cash and properties of the society 12. Nature of business and how it will be carried on with reference to by-laws:-

(A)In the case of credit societies _
(i)Maximum loan admissible to a member
(ii) Maximum rate of interest on loans to members.
(iii) Conditions for grant of loans
(iv) Penalties for mis-application of loans
(v) Period of repayment of loans and advances
(vi) Procedure for granting extension of time
(vii) Circumstances under which loan may be recalled

(B) In the case of non-credit societies -
(i)Mode of manufacture/ processing/purchase
(ii) Mode of sale
(iii) Mode of stock taking
(iv)Other like matters, if any

Note: In the case of societies having both credit and non-credit functions both (A) and (B) may be covere

13. Person or persons who will issue receipts

14. Person or persons who will execute bonds

15. Persons to sue or to be sued on behalf of the society

16. Method of appropriating payments made by members

17. Penalty for breach of by-laws, etc. … … …

18. Appropriation of net profits----

    (i) Co-operative Research and Development Fund

    (ii) Co-operative Education Fund

    (iii) Reserve Fund

    (iv) Agricultural Credit Stabilisation Fund

    (v) Honorarium

    (vi) Dividend

    (vii) Bonus to members

    (viii)Bonus to employees

    (ix) Other funds (specify)-----

        (a) … … …

        (b) … … …

        (c) … … …

    (x) Common Good Fund

    (xi) Remainder

19. Constitution and disposal of Reserve Fund

20. Procedure regarding settlement of disputes

21. Procedure relating write off of irrecoverable properties and assets

22. Disposal of liabilities barred by limitation

23. Procedure relating to amendment of by-laws

24. Special by-laws relating to service conditions of employees

Sent by registered post on…… Delivered in person by to ----------in the office of the ----------

Chief Promoter.

For use in office :

(1) Is the Proposal filled up and signed properly?

(2) Have all the enclosures been received?

(3) Does the proposal appear to be *prima facie* in order?

(4) If the proposal is incomplete, defective or not in order, date of return of the proposal

(5) If the proposal appears to be prima facie in order,-

(a) the serial number assigned to the proposal.

(b) Folio of Register in Form No.2 in which the proposal for registration of a society is entered

Initials of persons who checked the proposal.	Initials of verifying officer.	Initials of Registering Authority.
(1)	(2)	(3)

FORM NO. 2.

[*See* sub-rule (1) of rule 7 of the *Tamil Nadu Co-operative Societies Rules, 1988.]*

Register of applications for registration of societies received in the office of the ……. (Registering authority).

Serial Number.	Date of receipt of the application in the office.	number in Office file which dealt with.	Name of the proposed society.
(1)	(2)	(3)	(4)
Place/Village/Town Panchayat Union, Taluk and District.		Date of expiry of one hundred and twenty days on which Registering date deemed registration will take effect.	Initials of the authority.
(5)	(6)	(7)	
Reference number and date on which additional information called for, if any and from whom.		Dateline fixed, if any, for furnishing the additional information called for.	Date of receipt of additional information.
(8)	(9)	(10)	
Date of registration and registration number assigned.		Serial number in the Register of societies registered or deemed to have been registered. (*vide* Form No.7).	Date of order of refusal to register the society.
(11)	(12)	(13)	
Date of deemed registration of the society and Registration number assigned.		Serial number in the Register of societies deemed to have been registered (vide Form No.8).	Reference number and date in which communication of registration or refusal or deemed registration sent to the Chief Promoter.
(14)	(15)	(16)	
Initials of the Registering Authority.		Date of starting of the society registered or deemed to have been registered.	Remarks.
(17)	(18)	(19)	

Note:- Separate serial number shall be given for every co-operative year, e.g., 1/*2000 – 2001, etc.*

FORM NO. 3.

[See sub-rule (1) of rule 7 of the *Tamil Nadu Co-operative Societies Rules, 1988.]*

Acknowledgement for receipt of application for registration of a society.

Received proposal number ……. on …… for the registration of …..... society from Thiru ……..

Signature of Registering Authority.

Place: Designation……

Date : Seal of the office.

FORM NO. 4.

[See sub-rule (1) of rule 7 of the *Tamil Nadu Co-operative Societies Rules, 1988.]*

By Registered Post with Acknowledgement Due/Hand Delivery.

From

……..

……..

(Registering Authority)

To

Thiru ……

Chief Promotor

RC.No. …… Dated …….. 20……

Sir,

Subject. - Organisation of ... Co-operative Society under the name of …… Refused to be registered.

Reference. - Your application, dated …. 20 …….

The application for registration of a co-operative society under the name of …….. is refused to be registered for the following reasons, namely:--

(1) The application has not been signed as specified in sub-section (2) of section 8 of the Act (Specify how the provisions of the section are not complied with).

(2) The certificate specifying the amount deposited in favour of the proposed society towards initial share capital from the financing bank/co-operative bank has not been received.

(3) Sufficient number of copies of the by-laws of the proposed society have not been received along with the application.

(4) The details of the economics relating to the successful working of the proposed society have not been received.

(5) The chalan or record evidencing payment of fees specified in clause (b) under item (6) of Schedule III has not been received.

(6) The concurrence of the financing bank/other agency has not been received.

(7) The following columns of the application form have not been filed up—

(8) …….. …… …….. …… …….. ……..

Seal of the Office. Signature of Registering Authority.

Designation……..

Note---- Any other reasons may be given from (8) onwards which shall be self-explanatory.

FORM No. 5.

(See sub-rule (6) of rule 7 of the Tamil Nadu Co-operative Societies Rules, 1988.)

PRESENT : ……

(Name and Designation of the Registering Authority)

Order of refusal to register a society

Rc. No. ……./ ……,……. dated 20……

Subject. --- Organisation – Refusal to register the Proposed …… Society – Ordered.

READ

1.

2.

3.

4.

5.

ORDER:

With reference to the proposal number …… dated ……. for the registration of a society in the name and style of …… it is hereby ordered that the proposed society is refused to be registered for the following reasons, namely :

(1) The information called for in this office letter Rc……../, ……,, dated …….. has not been received within the specified time, namely……..

(2) Required initial share capital of Rs. …… for the successful working of the proposed society has not been collected.

(3) The letter of concurrence of the other agency regarding feasibility of the scheme has not been received.

(4) Details of the scheme, which the proposed society intends to implement, have not been received.

(5) …… ……. ...…… …….

(6) (7) Signature of Registering Authority.

Designation……

Seal of the Office

To

Thiru……..

Chief Promoter,

……..

Note: _Any other reasons may be given form (5) onwards which shall be self-explanatory.

FORM No. 6.

(See sub-rule (7) of rule 7 of the Tamil Nadu Cooperative Societies Rules, 1988.)

Certificate of registration issued under section 10 of the Tamil Nadu Co-operative Societies Act, 1983 (Tamil Nadu Act 30 of 1983).

I ..... hereby certify that the ……..... in ……..... Taluk ……District……is registered/deemed to have been registered/by me as a Co-operative society under sub-section (1) / (3) / of section 9 of the Tamil Nadu Co-operative Societies Act, 1983 (Tamil Nadu Act 30 of 1983) on the basis of----------liability and that the by-laws of the aforesaid society are/registered/deemed to have been registered/by me under the said sub-section(1)/(3)/ of section 9 of the said Act.

A copy of the by-laws of the society/as registered/deemed to have been registered/by me is appended to this certificate.

Date of Registration/deemed registration----------

Signature of Registering Authority

Place:

Date:

Designation----------

Seal of the office

Note. ----------Strike off whichever is inapplicable.

FORM NO. 7.

[See sub-rule (9) of rule 7 of the Tamil Nadu Co-operative Societies Rules, 1988.]

Register of societies registered or deemed to have been registered under the Tamil Nad Co-operative Societies Act, 1983. (Tamil Nadu Act 30 of 1983).

Circle---------- District----------

Serial number	Registration No.	Full name and	Village/Town	
(1)	Panchayat Union (2)	address of the society (3)	(4)	(5)

Taluk	Serial number in the register of Societies (vide Form No.2)	Date of application for registration with	Date of deemed registration	Office file number	
(6)	(7)	(8)	(9)	(10)	dealt in which

Class to which the society belongs as per rule 14	Category to which the society belongs	Registering Authority	Initials of the Registering Authority	Reference number and date of order of winding up of the society by the Registrar (Competent Authority)	Intials of the
(11)	(12)		(13)	(14)	(15)

Page number and date of Tamil Nadu Government	Initials of the Registering Authority	Reference number and date of cancellation of registration by the (Competent Authority)	Initials of the Registering Authority	Remarks
the appointment of liquidator. (16)	(17)	(18)	(19)	(20)

FORM NO.8.

[See sub-rule (10) of rule 7 of the

Tamil Nadu Co-operative Societies Rules, 1988.]

Register of societies deemed to have been registered

Circle..... District.....

Serial number	Full name and	Date of deemed	Serial number in	Registration

	society (2) (3)	Form No.2 the society	Number (4)	(5)
Date of expiry of ninety days from the date of deemed registration (6)	Office file number in which dealt with deemed (7) (8)	Initials of the Registering Authority	Date of completion of review of (9)	Result of the review (10)
If ordered to be wound up, reference number and date of order of winding up the society (11)	Serial number in Form No. 7 in which order of winding up is entered (12)	Initials of the Registering Authority (13)	Remarks (14)	

FORM NO.9.

[See sub-rules (2),(4),(6) and (7) of rule 9 of the Tamil Nadu Cooperative Societies Rules,1988.]

Application for registration of amendment of by-laws of …….Society (Regn. No)……..(Headquarters).

To

Thiru…….

(Registering Authority)

Sir,

We send herewith a proposal for registration of amendment of by-laws of……..society together with necessary enclosures.

1.Name of the society:

2.Whether the draft of the proposed amendment was communicated to all the members along with the notice for the general meeting.

3.(i) The date of the general body meeting at which the amendment was made;

(ii) The number of days notice required to be given according to the by-laws;

(iii) The number of days notice given to convene the general body meeting;

(iv) The total number of members of the society on the date of such meeting;

(v) The number of members who should form the quorum for such meeting according to the by-laws;

(vi) The number of members present at such meeting;

(vii) The number of members who exercised their votes at the meeting; (viii) The number of members who voted for the amendment.

4.	Details of the amendment.	By-law number.	As existing.
	(1)	(2)	(3) As
	proposed to be amended.	Reasons for the amendment.	Remarks.
	(4)	(5)	(6)

5.State as to how, the proposed amendment :_

(i) conforms to the Co-operative principles;

(ii) promotes the socio-economic needs or general welfare of the members;

(iii) is in the interest of the society;

(iv) complies with the provisions of the Act and the rules; (v) complies with the provisions of any other law applicable to the society.

6. (a) Whether the opinion of the financing bank or other department concerned for the proposed amendment for the proposed amendment has been obtained.

(b) If not, state the reasons for not obtaining the opinion.

Place: Signature of the President / Vice - President Date:

Signature of Secretary

Signature of two members of the board
who were present at the meeting of the general body.

1.
2.

Seal of the society.

Enclosures:

1.Copy of the amendment of the by-laws with nine additional copies. 2.Copy of the resolution passed at the meeting of the general body for amendment of the by-laws.

(For use in Office)

1. Is the application filed up fully and signed properly?
2. Have all the enclosures been received?
3. Does the amendment proposal appear to be prima facie in order? 4. If the amendment proposal is incomplete, defective or not in order, date of return of amendment proposal.
5. If the amendment proposal appears to be prima facie in order:-
   (a)The S.No. assigned to the amendment proposal.
   (b) Folio of Register in Form No.10 in which the amendment proposal is entered.

Initials of person who checked the proposal.	Initials of the verifying officer.	Initials of registering authority.

Form No.10.

[See sub-rules (3) of rule 9 of the Tamil Nadu Cooperative Societies Rules,1988]

Register of application for registration of amendment of by-laws of societies received in the office of the……..(Registering Authority).

Serial number (1)	Date of receipt of the society application (3) and office File Number (2)	Name of the society (4)	By-Law number amendment in brief	Nature of (5)
Office file number (6)	Date of expiry of one hundred and twenty days (8) from the date of receipt. (7)	Initials of Registering Authority upon the	Date of issue of the notice, if any, calling society society to make its representation (9)	Date on which reply is due from the (10)
Date on which reply is received from the society (11)	Date of passing the order of refusal to register the society amendment (12)	Date of communication of the order of refusal to the amendment (13)	Date on of the which the registration of the to have been (14) registered	amendment was deemed (15)
Serial number in the Register of amendment of by-laws deemed to have been (18) registered (vide Form No.15) (16)	Initials of Registering Authority (17)	Reference number and date in which amendment was ordered to be annulled if, any	Initials of Registering Authority (19)	Remarks (20)

Form No.11.

[See sub-rules (3) of rule 9 of the Tamil Nadu Cooperative Societies Rules,1988]

Acknowledgment for receipt of application for amendment of by-laws.

Received by registered post /personal delivery proposal No…… for the registration of amendments to by-law numbers……. on……from the……Society.

Place: Signature of the Registering Authority Date:
Designation……

(Seal of office)

Form No.12.

Notice under sub-rules (5) of rule 9 of the Tamil Nadu Cooperative Societies Rules,1988.

Subject :- Amendment of by-laws – Application for registration of amendments of by laws of …..

society – Notice issued.

Reference:- Your application dated…….. 20…..

On examination of the proposed amendments of the by-law of the society sent along with the reference cited, it is found that the application for registration of amendments of by – laws is not in order as indicated below:_

(a) The application has not been signed by the president or vice-president and two other members of the board who were present at the meeting of the general body.

(b) Sufficient number of copies of the amendments proposed have not been received along with the application.

(c) The particulars required in the application have not been furnished.

(d) The application is time-barred as it has not been received within two months from the date of general body meeting.

(e) The amendments/s of by-laws No……. is / are contrary to the provisions of—

(i)Section……of the Tamil Nadu Cooperative Societies Act, 1983.

(ii)Rule…….. of the Tamil Nadu Cooperative Societies Act, 1983.

(iii)The Cooperative principles, namely,…….

(iv)Section / rule of the …….(Specify the relevant provision of other law applicable to the society, if any).

2. The ……..,,,,, Society is, therefore, requested to make its representations, if any, in writing within fifteen days from the date of receipt of this notice as to why an order refusing to the register the amendment/s by-law numbers should not be passed. If no representation is received within the said time limit, it shall be construed that the society has no representation to make and orders will be passed on merits without waiting for the representation.

The receipt of this notice shall be acknowledged at once.

Signature of the Registering Authority.

Designation

Seal of the office.

To

The……Society.

Copy to …….(Financing Bank / Federal Society)…….

.....(Next higher authority).

Form No.13.

[See sub-rules (7) of rule 9 of the Tamil Nadu Cooperative Societies Rules,1988]

Order of refusal for registration of amendments of by-laws under sub-section (4) of section 11 of the Tamil Nadu Cooperative Societies Act, 1983 (Tamil Nadu Act 30 of 1983).

Present……..

(Name and Designation of the Registering Authority).

Rc.No. ……. Dated:

Subject:- Amendments – Amendment of by-laws of ……. society – Refusal to register amendment of by-law number …….ordered.

Read:_ 1.Amendment proposal number, …… dated:……received from the…… society.
2.Notice in Rc…… dated:……of……
3.Representation, dated……received from the……society.

ORDER:

The proposal number…….. dated…….. for registration of amendment of by-law No. ……. of the society under reference first read above, was examined and in the reference second read above a notice was issued to the society calling upon it to make its representation, if any, before…… as to why the proposed amendment should not be rejected for the reasons stated therein. No representation was received from the society, within the time limit, fixed for making its representation. The representations under reference third read above received from the society within the time limit fixed was considered.

2. The reasons for the refusal to register the amendment of the by-laws are discussed below:-

……..
…….
……..

3. In the circumstance stated above, it is hereby ordered that the proposed amendment/s of by-law number/numbers…… is/are refused to be registered.

Given this day……..of……20 under my hand and seal.

Seal of the office Signature of the Registering Authority.

Designation: To

The Managing Director / Secretary / President
……Society.

Note:- Strike Whichever is not applicable.

The reasons for refusal to register the amendments may be indicated in a self-contained manner.

Form No.14.

[See sub-rules (8) of rule 9 of the Tamil Nadu Cooperative Societies Rules,1988]

Certificate of/registration/deemed registration of amendment of by-laws under sub-section / (5)/(6)/ of section 11 of the Tamil Nadu Cooperative Societies Act, 1983 (Tamil Nadu Act 30 of 1983).

I hereby certify that under sub-section (5)/(6)/ of section 11 of the Tamil Nadu Cooperative Societies Act, 1983 (Tamil Nadu Act 30 of 1983) the amendments of the by-laws of the ……. society are registered / deemed to have been registered by me as shown below:

By-law number	As existing	As amended
---	---	---
---	---	---

Date of registration/Deemed registration ……

Place: Signature of the Registering Authority

Date: Designation: ……

Seal of the office.

Note:- Strike off whichever is inapplicable.

Form No.15.

[See sub-rules (8) of rule 9 of the Tamil Nadu Cooperative Societies Rules,1988]

Register of amendment of by-laws deemed to have been registered.

Circle…… District……..

Serial Number.	Registration number and name of the society with by-laws. full address.	Serial Number in Form No.10.	Date of deemed registration of amendment of
(1) (2)	(3)	(4)	

21

By-law number.	As existed prior to deemed by-laws. registration.	As deemed to have been registered.	Date of Details of amendm have been registered. (5) ninety days from the date of deemed amendment of
(a)	(b)	(c)	(6)

Office file No. in which dealt with.	Initials of the Registering Authority.	Date of completion of the review of the deemed registration of amendment of by-laws	
(7)	(8)	(9)	

Result of If the annulment of the Serial number

Form No.10

ordered, reference number and date in which such order was issued	in which annulment of registration of amendment entered.
(10) (11)	(12)
Initials of the registering authority (13)	Remarks (14)

Form No.16.

[See sub-rule (1) of rule 27 of the Tamil Nadu Cooperative Societies Rules,1988]

Application for admission as a member.

To

The Secretary /
President
……..
Society.

Sir,

I request you to admit me as a member of your society. I furnish the following particulars:-

1.(a). Name in Full:
(b). Sex:
2.Father's or Husband's name:
3.Age:
4.Whether the applicant belongs to
Scheduled Caste / Scheduled Tribes:
5.(a) Occupation:
(b) Annual Income : Rs……..
6.Residential address (full postal address
with name of main village. taluk and district)
7.Particulars of properties held, if any:
Hectare Approximate value Rs…… (a) Own land:
(b) Lease land:
(c) Other properties:
8.Whether an ex-member of the society, if so, -----
(a)Date of admission :
(b)Membership No :
(c)Shares taken :
(d)Date of discontinuance from membership :
(e)Reasons for discontinuance from membership :
9.Whether a member in any other society
of the same class, if so_
(a)Name of the society:
(b)Membership Number :
(c)Share taken : Rs……. (d)Particulars of amount due to the society : Rs…….
10.The reasons for applying for admission
when the applicant is already a member
of the same class:
11.Whether a member in any other
Co-operative society of different class, if so,_
(a)Name of the society:
(b)Membership Number :
(c)Share taken : Rs……. (d)Particulars of amount due to the society : Rs…….

12.Number of shares required:

13.(a) Amount remitted towards
share capital and entrance fees: Rs……..

(b) Date of remittance :

(c) Mode of remittance :

(d) If by money-order, Receipt Number and Name of the Post Office in which remitted : 14.Whether nomination in

Form No.17 is enclosed:

I declare that I am qualified to become a member of the society and I possess all the qualifications prescribed for membership of the society in the Tamil Nadu Co-operative Societies,1983(Tamil Nadu Act 30 of 1983),the Tamil Nadu Co-operative Societies Rules,1988 and the by-laws of the society.

I also declare that the above particulars furnished by me are true to the best of my knowledge and belief.

I declare that I have not incurred any of the disqualifications for membership of the society contemplated in Tamil Nadu Co-operative Societies Act,1983 (Tamil Nadu Act 30 of 1983), the Tamil Nadu Co-operative Societies Rules,1988 or the by-laws of the society.

Station:

Date:

Signature of the applicant Name and Signature of the two witnesses with full address:

(1)

(2)

TO BE FILED UP BY THE SOCIETY

1.Date of receipt of Application in the society:

2.Date of expiry of thirty days / two months from the date of receipt of the Application:

3.Date of consideration of the Application by the board / general body: (a) Whether admitted by the board / general body:

(b) If so-

(i) Admission number assigned:

(ii) Number of shares allotted:

(iii) Amount of share capital and entrance fees remitted: Rs…….

(iv) Date of remittance:

(v) Mode of remittance:

4.If the admission is refused:

(i) Date of communication of the decisions of the board or the general body, as the case may be, refusing admission to the Applicant:

(ii) Reasons for refusal:

5. (a) Date of deemed admission as a member of the society if any, for not having communicated the decision of the board or the general body, as the case may be, within the period of thirty days mentioned against column(2):

(b) If so, admission number assigned:

Signature of the President / Secretary

FORM No.17.

[See sub-rule (1) of rule 42 of the Tamil Nadu Co-operative Rules,1988]

Form of Nomination for transfer of share or interest on death of member.

In revocation of my earlier nomination/I……,son of /wife of …….. who is a member of the ……..Society (Member No……..) hereby nominate the person mentioned below to whom the society may transfer the share or interest in the capital or any money due to me in the event of my death before that amount has become payable ,or having become payable has not been paid.

Name and Relationship with address of the the member. nominee.	Contingencies on the happening of which nomination become invalid.	Name, address and relationship of the person ,if any, to whom the right of the nominee shall pass in the event of his predeceasing the member.
(1)	(2)	(3) (4)

Dated this ……day of ……..20……..at……

Signature of the member

Two witnesses to signature

The member has signed the nomination in my presence and before me

1…….(Signature)

Name, full address and membership number.

2……..(Signature)

Name, full address and membership number.

*Score out, if not applicable

FORM No.18.

[See clause (a) of sub-rule (8) of the Rule 52 of the Tamil Nadu Co-operative Rules,1988.]

Nomination form for election under sub-section(11) of section 33 of the Tamil Nadu Co-operative Societies Act,1983 as a member of the board of a Co-operative Society.

1. Name of the Society in which the candidate seeks election. :
2. Name of the constituency, if any :
3. (i) Name of the candidate :

   (ii) Sex

   (iii) Membership Number :

   Whether he belongs to Scheduled Castes/

Scheduled Tribes, if so the particular Caste or Tribe which he belongs.

(iv) Name of the society of which he is a delegate, if he represents a society :

4. Father's or Husband's Name :

5. Full address of the Candidate :

6. (i) Name of the Proposer :

(ii) Membership Number :

(iii) Name of the society of which he is a delegate, if he represents a society :

7. Signature or thumb-impression of the proposer :

8. (i) Name of the Seconder :

(ii) Membership Number :

(iii) Name of the society of which he is a delegate, if he represents a society :

9. Signature or thumb-impression of the seconder :

Candidate's Declaration.

I declare that I am willing to stand for election and that I do not attract any of the disqualifications specified in the Act or Rules.

I also declare that the particular caste or tribe of which I belong is notified as

Scheduled Castes or Scheduled Tribes of the State in relation to my native place.

Signature of the Candidate

Endorsement by the Election Officer.

This nomination was presented to me in person at……(place) on ……(date) at ……(hour) by ……..(name of person presenting the nomination).

Signature of the Election Officer

FORMNo.19.

[See clause (h) ofsub-rule (8) of the rule 52 of the Tamil Nadu Co-operative Rules,1988]

NOTICE OF WITHDRAWAL OF CANDIDATURE.

Election to the board of the……..Co-operative Society ……Taluk ……District, ...from ……Constituency.

To

The Election Officer,

I ,…….. a candidate at the above election do hereby give notice that I withdraw my candidature.

Signature of the Candidate

Place:
Date :

Endorsement by the Election Officer

This notice was delivered to me at my office at ……..…(hour) on ……..(date) .....…by……(name), the candidate/proposer/seconder.

Signature of the Election Officer

Date :

FORM No. 20.

[See clause (i) of sub-rule (8) of rule 52 of the Tamil Nadu Co-operative Rules,1988.]

LIST OF CONTESTING CANDIDATES.

Election to the board of the…….....Co-operative Society…….....Taluk ……District, ...from…….....Constituency.

Serial number allotted	Name of Candidate	Sex	Whether the candidate belong to Scheduled Castes/Scheduled Tribes or not	Address of Candidate	Serial No. allotted to the candidate
(1)	(2)	(3)	(4)	(5)	(6)
1.					
2.					
3.					
4.					
etc.					

Place: Signature of the Election Officer

Date:

FORM No. 21.

[See sub-clause (c) of sub-rule (10) of the rule 52 of the Tamil Nadu Co-operative Rules,1988.]

Appointment of Election Agent.

Election to the board of ……..Co-operative Society

……taluk,……district, from ……constituency.

To

The Election Officer,

I ,…….. a candidate at the above election do hereby give notice that I have appointed ……of ……..as my election agent from this day at the said election.

Signature of the Candidate

Place:

Date :

I accept the above appointment

Signature of the Election Agent.

Place:

Date :

FORM No.22.

[See clause (c) of sub-rule (17) of the rule 52 of the Tamil Nadu Co-operative Rules,1988.]

Form of Intimation of Election Results of Members of the Board.

.....Co-operative Society

Taluk……District…….

Election for……..

Constituency

Name of the Candidate	Number of Valid votes given for the candidates
(1)	(2) 1.
	2.
	3.
	4.

I declare that

Name:

Address:

has been duly elected.

Signature of the Election Officer

Dated the……day of ……20……

FORM No. 23

[See clause (b) of sub-rule (4) of rule 53 of theTamil Nadu Co-operative Societies Rules,1988.]

Nomination Form for the Election of Office-Bearer of a Co-Operative Society.

(To be filled up by the candidate in his own handwriting)

1. Name of the Society in which the candidate seeks election.
2. Name of the office for which the candidate Seeks election.
3. Name of the candidate.
4. Father's or Husband's name.
5. Full address of the candidate.
6. Name of the proposer and his address.
7. Signature of the proposer.
8. Name of the seconder and his address.
9. Signature of the seconder.

Candidate's Declaration

I declare that I am willing to stand for the election as the president/vice-president, that I do not attract any of the disqualifications specified in the Act or these Rules.

Signature of the Candidate

Endorsement by the Election Officer

This nomination was presented to me in person at.....(place) on .....(date) at.....(hour) by.....(name of the person presenting the nomination)

Signature of the Election Officer

Form No.24.

(Omitted)

Form No.25.

[See sub-rule (6) of rule 67 of the Tamil Nadu Co-operative Societies Rules,1988.]

Travelling Allowance bill of Thiru.....(name).....(Designation) of the .....(Society).

Name and Designation.	Usual place of residence.	Date and hour of journey. Departure.	Arrival.
(1)	(2)	(3)	

Place. From.	To.	Distance in Kilometres.	Mode of Conveyance.
(4)		(5)	(6)

Railway/other public conveyance/fare class amount. Rs. P.	Mileage for which mileage is claimed. K.M.	Amount. Rs. P.	Incidental Expenses. Rs. P.
(7)		(8)	(9)

Terminal charges. Amount. Rs. P.	Daily allowance Rate. Rs. P.	Rs. P.
(10)	(11)	

Sitting Fee. Rs. P.	Total. Rs. P.	Purpose of journey.
(12)	(13)	(14)

CERTIFICATE.

(i) Certified that I have actually travelled in the mode of conveyance for which I have claimed the travelling allowance.

(ii) Certified that the concessional rates obtained for the journey on .....could not be availed of for the following reasons (to specify reasons).

(iii) Certified that I have not claimed travelling allowance from any other society or institution or Government or any other source for the journey for which travelling allowance has been claimed in this bill.

(iv) Certified that the journey between..... and.....for which mileage claimed is on ..... was made by me in my own car number..... or borrowed conveyance number .....borrowed meeting the cost of propulsion (voucher to be enclosed).

(v) Certified that the amount claimed in this bill was not darwn by me before.

(vi) Certified that I was not provided with free lodging at the guest house of any society or at the cost of any society or Central or State Government or Government undertaking or any local authority.

(vii) Certified that the tour advance received or ticket purchased for the journey is adjusted in this bill.

Total amount in the bill : Rs.....

Deduct Tour advance received or tickets purchased for the journey, if any : Rs.....

Net amount claimed : Rs.....

Place : Signature : Date :

Designation :

FORM No.26.

[See rule 68 of the Tamil Nadu Co-operative Societies Rules,1988.] **Form of declaration to be made under clause (i) of section 41 of the Tamil Nadu Co-operative Societies Act,1983 (Tamil Nadu Act 30 of 1983) creating a charge upon the land or other immovable property owned by a member of a Co-perative society of which the majority of the members are agriculturists in respect of any loan which such society may make to the member.**

KNOW ALL MEN by these presents that I/we/sons of.....aged about.....,residing at.....(herein after called the borrower/ borrowers/which expression where the context so permits, includes his/their/heirs successors, executors, legal representatives, administrators and assigns) having been admitted to membership of society limited/unlimited/liability (hereinafter called the society) and being desirous of borrowing loan from the society do hereby declare and create a charge over the property more fully described in the schedule hereto (hereinafter called the 'charged property') in favour of the society as required by section 41 of the Tamil Nadu Co-operative Societies Act,1983(Tamil Nadu Act 30 of 1983) for due payment of the loan which the society may make and for all future advances which the society may make to me/us.....subject to the maximum amount of Rs.....

Rupees.....only) together with interest on such amount of the loan and advances.

The said borrower doth/borrowers do/hereby declare that he has they have/good title to the charged property and further covenant and undertake to make good any loss or damage that may be occasioned by reason of either defect in title or otherwise.

The said borrower/borrowers/further declares/declare that there are no encumbrances on the charged property other than the charge hereby created; and

The said borrower doth / borrowers do/hereby/undertake not to transfer the said property by way of sale, mortgage, gift or otherwise until the entire amount of the loan or loans taken by the borrower / borrowers from the society together with interest thereon is paid to the society. The said borrower doth/borrowers do/hereby further agree and declare that this deed is subject to and shall be deemed to include all the conditions under section 41 of the Tamil Nadu Co-operative Societies Act, 1983 (Tamil Nadu Act 30 of 1983).

Now the conditions of the above written charge is such that if the borrower duly pays/borrowers/dully pay/the entire amount due from him/them and also conforms/conform to the provisions of the Act and the rules and the by-laws of the society then the above written charge shall become ineffective otherwise it shall remain in full force and virtue.

THE SCHEDULE.

Nature of the property
(Land/house):
Village:
Taluk:
District:
Survey number:
Boundaries:
Extent:

In witness whereof I/We have set my hand /our hands/on the ..... day of .....20....

Signature of borrowers Witnesses :

1. Name :
Address :
Occupation :

Signature of the first witness.

2. Name :
Address :
Occupation :

Signature of the second witness.

FORM No.27.

[See rule 68 of the Tamil Nadu Co-operative Societies Rules,1988.]

Register of declarations made under section 41.

Serial of Number.	Date of entry in the Register.	Membership number.	Name the member.
(1)	(2)	(3)	(4)

Date of Declaration.	Name of the village in which land / house is situated.	Survey number.	Area Hectares.	Acres.
(5)	(6)	(7)	(8)	

Assessment.	Approximate Value.	Encumbrances, if any- Nature.	Amount.
(9)			
(10)	(11)	(12)	(13)
Rs. P.	Rs. P.	Rs. P.	

Amount of Maximum Loan.	Remarks, if any.	Initial of the Secretary.
(14)	(15)	(16)

FORM No.28.

[See sub-rule (1) of rule 69 of the Tamil Nadu Co-operative Societies Rules,1988.]

Agreement with the Pay Disbursing Officer.

From

Thiru.....

..... (Post held).....(Office),

Member (M.No. .....) of the ..... (Society)

To

The.....

(Employer or officer disbursing the

Salary or wages or gratuity).

Through the Secretary, ...Society.

Sir,

I, hereby agree that on a requisition in writing form..... Society, you shall be competent to deduct every month from the salary or wages payable to me such sum as may be specified in the said requisition towards the instalment or instalments of share capital; loan, thrift deposit or other sum that may be due and payable by me to the society. I agree that you and my future employer or officer disbursing the salary or wages to make recoveries from my salary or wages in the manner above mentioned so long as I continue to be a member of the said society.

2. If I am transferred out of the area operations of the society or if I am transferred from your control and posted to work under the control of a new employer or officer disbursing salary or wages, I request and authorise yourself and the society to communicate to such employer or officer, a copy of this agreement and request and authorise him to make the recoveries as above mentioned.

3. If I cease to be an employee, you (employer) or my future employer shall be competent on a requisition from the ..... society to deduct from the gratuity payable to me such amount as may be specified in the said requisition towards the entire balance due by me in respect of any debt or other sum, I owe to the .....society.

Place: Signature of the member

Date:

Witnesses:

1. Name:

Address:

Occupation:

Signature of the First witness.

2. Name:

Address:

Occupation:

Signature of the Second witness.

FORM No.29.

[See sub-rule (2) of rule 69 of the Tamil Nadu Co-operative Societies Rules,1988.]

Form of requisition under sub-section (2) of section 48 of the Tamil Nadu Cooperative Societies Act, 1983.(Tamil Nadu Act 30 of 1983) from a Society to an employer or officer disbursing the salary or wages of a member of such society for the deduction of amount due to it from the salary or wages or the gratuity payable to such member.

To

.....

(The employer or officer disbursing the salary or wages or the gratuity.)

Sir,

With reference to the agreement executed by the following members of our society authorising you to deduct from their salary / wages / gratuity the amounts due from them to the society we request you to be good enough to recover from their salary / wages / gratuity for the month of ..... 20..... the following amounts due from them to the society. We request that the amount recovered may be remitted to our society (mode of remittance)

2. Particulars of the amounts to be recovered from them are given below:

Serial number and name of members. (1)	Membership number in the society. (2)	Share capital payable. Rs. P. (3)				
		Loans due.		Penal interest. (6)	Deposits payable.	
		Principal. (4)	Interest. (5)		Amount (7)	Penalty if any (8)
		Rs. P.	Rs. P.	Rs. P.	Rs. P.	Rs. P.

Other items Total. (Details). (9)	Remarks. (10)	(11)
Rs. P.	Rs. P.	

For.....Co-operative Society

Signature of the President / Secretary.

FORM No.30.

[See sub-rule (5) of rule 69 of the Tamil Nadu Co-operative Societies Rules,1988.]

Form of remittance under sub-section (2) of section 48 of the Tamil Nadu Cooperative Societies Act, 1983 (Tamil Nadu Act 30 of 1983) of recoveries effected from the members on account of the dues to a Cooperative Society.

To

The President / Secretary,

.....Cooperative Society.

Sir,

With reference to your requisition, dated the ..... for the recovery of amounts due to your society for the month of .....20.....I remit herewith Rs.....(Rupees in Words).

Details of the amount recovered are furnished below:-

Name of the Member.	Membership number in the society.	Amount recovered.	Date of recovery..
(1)	(2)	(3) Rs.P	(4)

Total:

Less cost of remittance, if any,

Net amount remitted.

Please acknowledge receipt.

Yours faithfully,

Signature of Employer or Officer,

disbursing salary or wages.

Place:

Date:

Designation.....

FORM No.31.

(See sub-rule (10) of rule 69 of the Tamil Nadu Co-operative Societies Rules,1988.)

Form of register showing the recovery and remittance of moneys due to the Co-operative Societies maintained under sub-section (3) of section 48 of the Tamil Nadu Co-operative Societies Act, 1983 (Tamil Nadu, Act 30 of 1983).

Name of the Co-operative Society.	Date of receipt of demand from the society.	Name of the employee from whom dues have to be recovered.	Demand. Rs.
(1)	(2)	(3)	(4)

Receipts.		Date of remittance.	Amount remitted.
Date of Recovery.	Amount recovered.		
(5)	(6)	(7)	(8) Rs. P.

Payments.

Chalan number and date of remittance or signature of the authorized representative of the Society.	Number and date of the official printed receipt of the society.	Remarks (here enter the reason for the difference if any between the amounts in Columns (4) & (6).	Initials of the officer disbursing the salary or wages.
(9)	(10)	(11)	(12)

FORM No.32.

(See sub-rule (1) of rule 79 of the Tamil Nadu Co-operative Societies Rules, 1988.)

Application for granting permission for the investment of funds of Co-operative Societies in banking companies and for the renewal of permission already granted.

To

…….

(Authority exercising the power of the Register).

Sir,

We send herewith an application for permission/renewal of permission for investment of funds in …….bank together with necessary enclosure:-

1. Name of the society and its registration number.
2. Address of the society.
   (a) Headquarters.
   (b) Branches.
3. (a) Name and address of the banking company in which the society proposes to invest its funds and its distance from the head office or branch concerned:_
   (b) Nature of accounts proposed to be opened.
   (c) Maximum amount proposed for investment.
   (d) Reasons for investment in the banking company with the details of business proposed to be transacted.
   (e) Nature of services proposed to be availed of from the banking company.
4. (a) The name of the nearest Central Co-operative Bank or any other Co-operative Bank and its distance from the society.
   (b) How the services required by the society are not or cannot be rendered by the Central Co-operative Bank or any other Co-operative Bank.
   (c) Copy of the reply received from the Central Co-operative Bank or any other Co-operative Bank.
5. The following are appended:_
   (a) Copy of the board resolution requesting such investment.

(b) Copy of latest financial statements of the society.

(c) Copy of latest financial statements of the banking company.

CERTIFICATE.

Certified that no branch of the financing bank or any other Co-operative Bank is available to render the banking services required by the society. The existing branch of the financing Bank or a Co-operative Bank at ……. is not able or cannot render the services required by the society to carry on the business.

Signature of the Chief Executive Seal of the society.

Enclosures:

1.

2.

Signature of the President.

3.

4.

Note: In respect of application for continuance or renewal of permission, the following particulars shall be enclosed:-

(1) Details of the permission already granted.

(2) Details of utilisation of the permission already granted.

(3) Need for continuance/justification for increase of the permission already granted.

FORM No.33.

(See sub-rule (5) of rule 88 of the Tamil Nadu Co-operative Societies Rules, 1988.)

LOG BOOK.

Vehicle No.

Starting.			Arrival.			
Date. Time.	Kilometre reading.	Place of departure.	Place of arrival.	Time.	Kilometre reading.	
(1)	(2)	(3)	(4)	(5)	(6)	(7)

Number of Kilometres run Col.(7) minus Col (3).	Purpose of the journey.	Persons who travelled in the vehicle.	Quantity filled.	
			Petrol/Diesel.	Oil.
(8)	(9)	(10)	(11)	(12)

Metre reading at the time of filling.	Signature and designation of the officer using the vehicle.	Remarks.
(13	(14)	(15)

FORM No.34.

(See sub-rule (1) of rule 101 of the Tamil Nadu Co-operative Societies Rules, 1988.)

To

The …….

(Authority exercising the powers of "Registrar-Audit" Designation and address.

Sir,

Sub: Preparation of financial statements and other details required for completion of audit for the Co-operative year ended 20…...Intimated.

I wish to inform that the financial statements and other details required for completion of audit for the co-operative year ended with …… 20…….. have been prepared and kept ready in the society as detailed below:-

(1) Statement of receipts and disbursements for the year or Trial balance at the end of the year.

(2) Trading/Manufacturing account for the year.

(3) Profit and loss account/Income and expenditure account for the year.

(4) Balance sheet as at the end of the year

(5) Confirmation statements for the balances with other co-operatives/institutions.

(6) Reconciliation statement for differences in the balances as per books of the society and as per the confirmation statements.

(7) Stock statement duly verified and valued as at the end of the year.

(8) Statement of share capital, deposits (members and non-members) loans, advances …….. as at the end of the year which tally with the figures in the balance sheet mentioned in item (4) above.

(9) Consignment accounts have been finalized.

(10) Salesman liability register have been posted and tallied.

(11) Branch accounts have been incorporated/ prepared separately.

(12) Statement showing the balances under sundry creditor and sundry debtor accounts as at the close of the year which tally with the figures in the balance sheet mentioned in item (4) above.

(13) Other details, if any

I request that action may be taken to commence and complete the audit for the Co-operative year 20…….. at an early date.

Station: Yours faithfully,

Date: Chief Executive/President

Copy to…… (Audit Officer)
Copy to…….. (Registrar)
Copy to…….. (Federal Society)

FORM No.35 & FORM No.36.

(Omitted)

FORM No.37.

(See sub-rule (1) of rule 108 of the Tamil Nadu Co-operative Societies Rules, 1988.) Form of application for the issue of certificate under section 150 of the Tamil Nadu Co-operative Societies Act, 1983.

Before the

(Designation of the authority exercising the powers of Registar)

…… Society

…… Plaintiff

Versus

…… Taluk

……. District.- Defendant

M.No. Claim Rs……..

We hereby solemnly affirm that the defendant is a member of the society and his M.No. is …….

2. A sum of Rs…… being the (nature) was due for repayment on or before …….. with interest at ……. per cent by the defendant.

3. The defendant having failed to repay the said sum on the due date, the plaintiff prays for the issue of certificate under section 150 of the Tamil Nadu Co-operative Societies Act, 1983, for the recovery of the full amount due, namely, Rs…….. and further interest and cost from the defendant.

For and on behalf of……. Society.

Place:

Date: President/Managing Director/Secretary.

Enclosures:-

1. A Statement of account in respect of the sum to be recovered from the member.
2. A certified copy of the entries in account book or record on which the application is based.
3. A receipted chalan or record evidencing payment of fees specified in item 2 of Schedule III.
4. A copy of the communication sent to the member requiring the payment of the sum due.

FORM No.38.

(See sub-rule (2) of rule 108 of the Tamil Nadu Co-operative Societies Rules, 1988.)

Notice under sub-rule (2) of rule 108 of the Tamil Nadu Co-operative Societies Rules, 1988, by the (Authority exercising the powers of Registrar)

PRESENT : Thiru……

Designation……

To

Thiru.

Whereas the…… society has applied for the grant of certificate under section 150 of the Tamil Nadu Co-operative Societies Act, 1983, for the recovery of this sum due from you, you are hereby required to appear personally before me at.....on the.....day of.....…..20…….at……(time) in the Forenoon/afternoon to answer all the material questions relating to the application and as the day fixed for appearance is appointed for the final disposal of the application you must be prepared to produce on that day all the witnesses upon whose evidence and all the documents upon which you intend to rely in support of your defence. You are also hereby required to make your written representation, if any, on or before the date aforesaid.

If you fail to comply with this order without lawful excuse, you will be subject to the consequences of non-attendance as laid down in the Tamil Nadu Co-operative Societies Act, 1983 and the rules made there under and the certificate applied for by the plaintiff society will be issued in your absence.

Given under my hand and seal, this ……day of 20…….

Seal of the Office

Signature of the authority exercising the power of Registrar

Designation……..

Copy to…….Society

The society is required to produce all the original documents and records connected with the application on or before the date of hearing and also to appear on the date fixed for hearing to represent its case.

FORM No.39.

(See sub-rule (3) of the rule 108 of the Tamil Nadu Co-operative Societies Rules, 1988)

Certificate under sub-section (1) of section 150 of the Tamil Nadu Co-operative Societies Act, 1983 is issued by the … (Authority exercising the powers of Registrar)

PRESENT : Thiru ……..

Designation ……

Society …… Plaintiff

Versus

Defendant

Whereas, the plaintiff has filed an application for issue of a certificate under section 150 of the Tamil Nadu Co-operative Societies Act, 1983, against the defendant, the Registrar, after enquiring into the matter and/considering the representation of the defendant/the defendant remaining ex parte hereby issues the following certificate for the recovery of the sum due to the plaintiff society from the defendant as if it were an arrear of land revenue.

This is to certify that Thiru…….. Defendant do pay to the …….. Society (Plaintiff) the sum of Rs……. with interest thereon at the rate of …… per cent per annum from……. 20 …….. to the date of realisation of the said sum and do also pay Rs……. towards the costs of this proceedings.

Given under my hand and seal this…….. day of ……. 20 ……..

Signature of the authority exercising the powers of Registrar

Seal of the Office

Designation ……

FORM No.40.

(See sub-rule (3) of rule 115 of the Tamil Nadu Co-operative Societies Rules, 1988.)

Warrant to the sale officer to give possession of the land, etc.

To

The Sale Officer,

Whereas, the property mentioned in the schedule hereunder in the occupancy of ……. has been decided/awarded/ordered to be resumed by……. society, you are hereby directed to put the said ……..society in possession of the same and you are hereby authorized to remove any person bound by the decision/award/order who may refuse to vacate the same.

Given under my hand and the seal of this …… day of……20…….

SCHEDULE

Signature of the authority exercising the power of Registrar

Seal of the office.

FORM No.41.

(See sub-rule (1) of rule 116 of the Tamil Nadu Co-operative Societies Rules, 1988.)

Form of application for execution.

To

The …….

(Authority exercising the powers of Registrar)

Sir,

I …….. on behalf of the …… Co-operative Society, holder of a decree, an award, a decision, an order or a certificate obtained by the said society for realization of money hereby apply for execution of the decree, award, decision, order or certificate (copy enclosed) under the provisions of section 143 of the Tamil Nadu Co-operative Societies Act, 1983 (Tamil Nadu Act 30 of 1983).

1. Name of parties

(a) Plaintiff

(b) Defendant (hereinafter called judgement-debtor)

(c) In the case of an order, contributory (hereinafter called judgement-debtor) 2. Date of decree, award, decision, order or certificate

3. Whether any payment or judgment has been made subsequent to the decree, award, decision, order or certificate. If so, furnish details.

4. Previous applications for execution, if any, with date and result.

5. Amount with interest due on the decree, award, decision, order or certificate 6. Against whom to be executed?

7. Manner in which the assistance of the Registrar is required.

I pray that the total amount of Rs…… together with interest on the principal sum upto the date of payment and the costs of taking out the execution be realized by:-

(i) the sale of movable property of judgment-debtor

(ii) attachment and sale of judgment-debtor's immovable property as per annexed schedule:

(iii) Simultaneous attachment and sale of movable and immovable property of the judgment-debtor with reasons therefor.

I declare that what is stated herein is true to the best of my knowledge and belief.

Place:

Date: Signature of applicant

SCHEDULE.

Statement showing particulars of decree, award,decision, order or certificate obtained by the applicant on behalf of the Co-operative Society

…….. Taluk …… District.

1. Admission No.
2. Name of member
3. Father's name
4. Residence of the member
5. Amount of decree, award, decision, order or certificate
6. Interest from the date of decree, award, decision, order or certificate, to the date of filing the present application less any amount received during the interval (give details)
7. Rate at which subsequent interest accrues
8. Relief prayed: Whether movable or immovable property is desired to be proceeded against first?
9. Description of immovable property to be proceeded against (set out full particulars of area, survey number, nature of land, rental value and capital value, etc.
10. Interest of share of judgment –debtor in the immovable property 11. Encumbrances
12. Remarks

Note:- Particulars for column 11 should be furnished when the amount for the realization of which the sale is held exceeds one hundred rupees where the particulars for column 11 are not filled up, the applicant shall furnish to the sale officer within twenty days of attachment of immovable property an encumbrance certificate from the Registration Department for a period of not less than twelve years prior to the date of the execution application on which the sale is ordered (Rule 126(2)(f) of the Tamil Nadu Co-operative Societies Rules, 1988).

FORM No. 42.

PART A.

(See sub-rule (1) (viii) clause of rule 149 of the Tamil Nadu Co-operative Societies Rules, 1988.)

Statement of immovable property held by an employee

of a Co-operative Society as on …….

(e.g., lands, houses, shops,. other buildings, etc.)

Name and designation of the employee: …….

Name of the society : ……

Serial Number.	Description Of property.	Precise location (Name of Division, Taluk, and Village in which the property is situated and also its distinctive number, etc).	District
(1)	(2)	(3)	
Area of land (incase of land and building).	Nature of land (in case of landed property).	Extent of interest.	
(4)	(5)	(6)	
If not in own name state in whose name held and his/her relationship, if any, to the employee.	Date of acquisition.	How acquired (whether purchase, mortgage, lease, inheritance, gift or otherwise) and name with details of person/ Persons(Address and connection of the employee, if any, with the person/persons concerned). (Please see note 1 below).	
(7)	(8)	(9)	
Value of the Property (See Note 2 below).	Particulars of sanction of the Chief Executive or the President as the case may be of the society.	Total annual income from the property.	Remarks.
Rs. (10)	(11)	Rs. (12)	(13)

Date: Signature

Note:- (1) For purpose of column(9) the term “lease” would ,mean a lease of immovable property from year to year or for any term exceeding one year or reserving a yearly rent. Where however, the lease of immovable property is obtained from a person having official dealings with the employee, such a lease should be shown in this column irrespective of the term of the lease, whether it is short-term or long-term and the periodicity of the payment of rent.

(2) In column (10) should be shown –

(a) Where the property has been acquired by purchase, mortgage or

lease, the price or premium paid for such acquisition;

(b) Where it has been acquired by lease, the total annual rent thereof also; and

(c) Where the acquisition is by inheritance, gift or exchange, the approximate value of the property so acquired.

PART B.

Statement of liquid assets held by an employee of a Co-operative Society as on

(1) Cash and bank balance exceeding three months emoluments.

(2) Deposits, loans advances and investments (such as shares, securities, debentures, etc.)

Name and designation of the employee:

Serial Number (1)	Description (2)	Name and address of company name and derived bank, etc (3)	Amount (4)	If not in own name, address (6) of person in whose name held and his/her relationship with the employee (5)	Annual income	Remarks (7)

Date : Signature

Note.- (1) In column (7) particulars regarding sanctions obtained on report made in respect of the various transactions may be given

(2) The term “emoluments” means, the pay and allowances received by the employee.

PART C

Statement of movable property held by an employee of a Co-operative Society as on ……

Name and designation of the employee: ……

Name of the Society : …….

Serial Number	Description of items acquired	Price or value at the time of acquisition and/or the total payment made upto the date of return, as the case may be in case of articles purchased	If not, in own name, names and address of the person in whose name and his/her	How Remarks with approximate date of

on hire purchase or instalment basis	relationship with the employee.	acquisition.	

(1)	(2)	(3)	(4)	(5)	(6)

Date : Signature

Note- (1) In this form information may be given regarding items like(a) jewellery owned by him(total value); (b) silver and other precious metals and precious stones owned by him not forming part of jewellery (total value); (c) (i) Motor cars, (ii) Scooters/Motor cycles, (iii) Refrigerators/Air-conditioners (iv) Radios/Radiograms/ Television sets and any other articles, the value of which individually exceeds Rs. 1,000; (d) value of items of movable property individually worth less that Rs. 1,000 other than articles of daily use such as clothes, utensils, books, crockery, etc., added together as lumpsum.

Note - (2) In column(5) may be indicated whether the property was acquired by purchase, inheritance, gift or otherwise.

Note.- (3) In column (6) particulars regarding sanction obtained or report made in respect of various transactions may be given.

PART D

Statement of Provident Fund and

Life Insurance Policy held by an employee of a

Co-operative Society as on ….....

Name and Designation of the employee :

Name of the Society :

Insurance Polices

S. No.	Policy No. And date Of policy.	Name of Insurance Company.	Sum insured maturity.	date of premium.	Amount of annual (Rs. P.)	Account Number.
(1)	(2)	(3)	(4)	(5)	(6)	

Employee's Provident Funds.

Closing balance as last reported by the Commissioner for Provident fund or the society as the case may be along with date of such balance.	Contributions made subsequently.	Total.	Remarks (If there is dispute regarding closing balance the figure according to the employee, should be mentioned in the column).
Rs. P.	Rs. P.	Rs. P.	
(7)	(8)	(9)	(10)

Date : Signature

PART E.

Statement of Debts and other Liabilities of employee of a Co-operative Society as on ……..

Name and Designation of the employee :

Name of the Society :

Serial No.	Amount. Rs. P.	Name and address of creditor.	Date of incurring Liability.	Details of transactions.	Remarks.
(1)	(2)	(3)	(4)	(5)	(6)

Date: Signature

Note.- (1) Individual items of loans not exceeding three months' emoluments or Rs. 1,000 whichever is less, need not be included.

(2) In column (5), the information regarding permission, if any, obtained from or report made to the Chief Executive or the President, as the case may also be given.

(3) The term "emoluments" means pay and allowances received by the employee.

(4) The statement should also include various loans and advances available to employee like advance for purchase of conveyance, house building advance etc., (other than advances of pay and travelling allowances, advances from the Provident Fund and loans on Life Insurance Policies, fixed deposits)

FROM No.43.

(See sub-rule(1) (viii) of rule 149 of the Tamil Nadu Co-operative Societies Rules, 1988.)

Register of immovable property and interests in immovable property held by employees of ……. Society.

Name of the Employee.	Date of entry in the service of the society.	Designation of the employee.	District and Division in which property situated.
(1)	(2)	(3)	(4)

Particulars regarding property.

Nature of Property.	Extent.	Assessment.	In whose Name Registered.	When acquired/ Inherited, etc.,
	(5)			(6)
(a)	(b) Acs	(c) Rs.	(d)	

By what means and for what purpose acquired.	Nature of interest possessed by the officer concerned in such property.	Remarks.
(7)	(8)	(9)

FORM No.44.

(See rule 153 of the Tamil Nadu Co-operative Societies Rules, 1988.)

Form of declaration to be made under sub-section(1) of section 95 of the Tamil Nadu Co-operative Societies Act,1983 (Tamil Nadu Act 30 of 1983) creating a charge upon the lands of a member of a joint farming society in respect of any loan taken by such society.

KNOW ALL MEN by these presents that I/We/son/sons/ of…….aged about……..residing at……hereinafter called member/members have been admitted to the membership of society [a society registered under the Tamil Nadu Co-operative Societies Act, 1983 (Tamil Nadu Act 30 of 1983) (hereinafter called "the society")] declare and create a charge on the property, more fully described in the schedule hereto (hereinafter called the 'charged property') as required under section 95 of the Tamil Nadu Co-operative Societies Act, 1983 (Tamil Nadu Act 30 of 1983) in favour of .....……..society for due repayment of the loan taken by the society and to the extent of Rs…….(Rupees.....…….only).

The member/members/further declares/declare/that charge created under this document is subject to the conditions provided in section 95 of the Tamil Nadu Co-operative Societies Act, 1983 (Tamil Nadu Act 30 of 1983).

The member / members / further declares / declare / that / he has / they have good title to the charged property and that there are no encumbrances over them except the charge created hereunder.

THE SCHEDULE

Village

Taluk

District

Survey Number

Extent

Boundaries

In WITNESS whereof I/we have set my hand/our hands on this day of ……(month)…….(year)

Signature/s of the member/s

Witnesses:

(1) Name
Address
Occupation

Signature of the first witness.

(2) Name
Address
Occupation

Signature of the second witness.

FORM No. 45.

(See rule 158 of the Tamil Nadu Co-operative Societies Rules, 1988.)

Form of declaration under clause(a) of sub-section(1) of section 105 of the Tamil Nadu Co-operative Societies Act, 1983 (Tamil Nadu Act 30 of 1983).

KNOW ALL MEN by these presents that I/We son/sons of ……..

aged about……years, residing at……..(hereinafter called member/members) having separately applied for membership of the ……Lift Irrigation Co-operative Society Limited No…… a society registered under the Tamil Nadu Co-operative Societies Act, 1983 (Tamil Nadu Act 30 of 1983) and (hereinafter called "the society")authorise the society to mortgage my/our lands more fully described in the Schedule hereto in favour of …….society for the due repayment of the loan taken by the society and to the extent of Rs……..(Rupees….....……only)

The members/members/further declares/declare/that he has/they have good title to the lands and that there are no encumbrances over them.

THE SCHEDULE

Village

Taluk

District

Survey Number

Extent

Boundaries

In WITNESS whereof I/we have set my hand/our hands on this day of ……(month)…….(year)

Signature of the member/s

Witnesses:

(1) Name

Address

Occupation

Signature of the first witness.

(2) Name

Address

Occupation

Signature of the second witness.

FORM No.46.

(See sub-rule (1) of rule 161 of the Tamil Nadu Co-operative Societies Rules, 1988)

Application for distraint and sale of produce of mortgaged land including the standing crops theron

1. I.……..Co-operative Primary Agriculture and Rural Development Bank Limited Applicant.
2. …….. son of/wife of……residing at …….village ……. Taluk …… District ……Mortgagor.
3. Date of Mortgage bond:
4. Mortgage amount : Rs……
5. Instalment amount: Rs……
6. Due date of instalment:
7. Rate of interest chargeable on the instalment from the due date:
8. The amount to be recovered on execution: Rs……..
9. Cost of execution: Rs……..

The amount of Rs…..together with interest at…percent per annum from…..till the date of recovery and expenses may be recovered by distraint and sale of the produce of the mortgaged lands of the mortgagor stored at…..or the standing crops fit for harvest on the mortgaged lands set out hereunder, or by distraint and sale of both.

Certified that all the particulars and information given in this application are true to the best of my/our knowledge and belief.

For……Primary Agriculture and Rural Development Bank

Place: Signature of the person authorised by

Date: Board of the Primary Agriculture and Rural Development Bank

Mortgaged lands

Village/Taluk/District	S.No.	Wet		Dry	
(1)	(2)	(3)		(4)	
		Ac.	C.	Ac.	C.

FORM No.47.

(See sub-rule (1) of rule 162 of the Tamil Nadu Co-operative Societies Rules, 1988.)

Application for sale of Mortgaged properties.

1. I……..……Co-operative Primary Agriculture and Rural Development Bank Applicant
2. …….S/o,W/o……
   residing at……Village……...
   Taluk……District …….Mortgagor.
3. Date of Mortgage bond and mortgage amount.
4. Mortgage amount due under loan foreclosed Rs……..
5. Rate of interest chargeable on the loan foreclosed.
6. Date from which interest is chargeable on the loan foreclosed.
7. Date of service of notice under sub-rule(2) of rule 162.
8. Expenses incurred for service of notice referred to under column 7.
9. Description of the person on whom and the address at which notice under column 7 have been served.
10. Description of the mortgaged immovable property (Survey numbers, extent, boundaries, classification as dry or wet. kist etc.)
11. Interest held by the mortgagor in the immovable property.
12. Prior encumbrances.

I/We request for recovery of Rs. …….with subsequent interest and expenses by sale of mortgaged properties.

I/We certify that the particulars furnished in this application are true to the best of my/our knowledge.

For…… Primary Agriculture and
Rural Development Bank

Place: Signature of the person authorised by
Date: Board of the Primary Agriculture and
Rural Development Bank

FORM No.48.

(See sub-rule (2) of 163 of the Tamil Nadu Co-operative Societies Rules, 1988.)

Application for recovery of moneys due under the Tamil Nadu Revenue Recovery Act, 1864 (Tamil Nadu Act II of 1864).

1. …….Agriculture and Rural Development Bank_____Applicant
2. …….....S/o,W/o……..….....residing at …….....village……Taluk……District ……..Mortgagor.
3. Loan number :
4. (a) Date of mortgage :
   (b) Mortgage amount :
5. (a) Loan amount due :

   Instalment due date_____Instalment amount

   Total

   (b) Loan account foreclosed
   (i) Foreclosed amount :
   (ii) Date of foreclosure:
6. (a) Interest from the date on which instalment fell due (Applicable for column 5 (a))
   (b) Interest from the date of foreclosure:
7. Other expenses

The total…….Rupees……together with interest at ……per cent per annum from ……till the date of recovery may be by,-

(a) distraint and sale of the produce from or the standing crops on the mortgaged lands set out hereunder; or

(b) sale of any movable or immovable property of mortgagor-debtor; or

(c) both

under the Tamil Nadu Revenue Recovery Act,1864(Tamil Nadu Act 11 of 1864)

Name of the Village and Village number	Survey number	Wet Ac.C	Dry Ac.C
(1)	(2)	(3)	(4)

An extract of the loan ledger in respect of the aforesaid loan along with a copy of the resolution of the Board is enclosed.

Certified that all the particulars given in this application are true to the best of my/our knowledge and belief

for…….Primary Agriculture and Rural Development Bank/State Agriculture and Rural Development Bank.

Place: authorized by the Board

Date: of the Primary Agriculture and Rural Development Bank/
State Agriculture and Rural Development Bank

"**SCHEDULE - II**

(*see Rule59*)

Part A

1. Tamil Nadu State Apex Co-operative Bank Ltd., Chennai

(1)	Twenty one elected members of whom,--	21
	(i) four members from among the Scheduled Castes and	

Scheduled Tribes members of the boards of affiliated Central Co-operative Banks elected by the delegates of all member Central Co-operative Banks;

(ii) six members from among the women members of the boards of affiliated Central Co-operative Banks elected by the delegates of all member Central Co-operative Banks;

(iii) eleven members elected from among themselves by the delegates of all member Central Co-operative Banks.

(2) Two co-opted members of whom,- 2

(i) one having experience in the field of Finance and Banking; and

(ii) one having experience in the field of Management and Law.

(3) Six Functional Directors of whom,-- 6

(i) one representative of the National Bank for Agriculture and Rural Development; Chennai;

(ii) one representative of the Tamil Nadu Handloom Weavers Co-operative Society Limited, Chennai ;

(iii) one representative of the TamilNadu State Co-operative Agriculture and Rural Development Bank, Chennai;

(iv) Additional Registrar of Co-operative Societies (Finance and Banking), office of the Registrar of Co-operative Societies, Chennai;

(v) the Managing Director of the Bank; and

(vi) the General Manager of the Bank holding the portfolio of Advances.

Total 29

2. Tamil Nadu Co-operative State Agriculture and Rural Development Bank Limited, Chennai:

(1) Twenty one elected members of whom,-- 21

(i) four members from among the Scheduled Castes and

Scheduled Tribes members of the boards of affiliated primary agriculture and rural development banks elected by the delegates of all member primary agriculture and rural development banks;

(ii) six members from among the women members of the boards of affiliated primary agriculture and rural development banks elected by the delegates of all member primary agriculture and rural development banks; and

(iii) eleven members elected from among themselves by the delegates of all member primary agriculture and rural development banks.

(2) Two co-opted members of whom,- 2

(i) one having experience in the field of Finance and Banking; and

(ii) one having experience in the field of Management and Law.

(3) Six Functional Directors of whom,-- 6

(i) one representative of the National Bank for Agriculture and Rural Development; Chennai;

(ii) one representative of the Tamil Nadu State Apex Co-operative Bank, Chennai;

(iii) the Director of Research (Agriculture) TamilNadu Agricultural University, Coimbatore.

(iv) Additional Registrar of Co-operative Societies (Finance and Banking), office of the Registrar of Co-operative Societies, Chennai;

(v) the Managing Director of the Bank; and

(vi) the General Manager of the Bank holding the portfolio of Advances.

Total 29

3. Tamil Nadu Co-operative Union Limited, Chennai:

(1) Twenty one elected members of whom,--21

(i) four members from among the Scheduled Castes and

Scheduled Tribes members of the boards of affiliated societies elected by the delegates of all member societies ;

(ii) six members from among the women members of the boards of affiliated societies elected by the delegates of all member societies; and

(iii) the delegate of Tamil Nadu State Apex Co-operative Bank, Chennai;

(iv) two members elected from among themselves by the delegates of all other member apex societies; and

(v) eight members elected from among themselves by the delegates of all member district co-operative unions.

(2) Two co-opted members of whom,- 2

(i) one having experience in the field of public relations and mass communications; and

(ii) one having experience in the field of education and training.

(3) Four Functional Directors of whom,-- 4

(i) one representative of the National Council for co-operative training, NewDelhi;

(ii) Additional Registrar of Co-operative Societies (Marketing, Planning and Development), office of the Registrar of Co-operative Societies, Chennai; and

(iii) The Director / Principal of Natesan Institute of Co-operative Management, Chennai.

(iv) the Managing Director of the Union.

Total **27**

4. Tamil Nadu Co-operative Marketing Federation Limited, Chennai:

(1) Twenty one elected members of whom,-- 21

(i) four members from among the Scheduled Castes and

Scheduled Tribes members of the boards of affiliated societies elected by the delegates of all member societies;

(ii) six members from among the women members of the boards of affiliated societies elected by the delegates of all member societies ;

(iii) the delegate of the Nilgiris Primary Agricultural Producers Co-operative Marketing Society, Uthagamanadalam;

(iv) the delegate of the Thanjavur Co-operarative Marketing Federation, Tiruvarur; and

(v) nine members elected from among themselves by the delegates of all member primary agricultural producers co-operative marketing societies other than the Nilgiris Primary Agricultural Producers Co-operative Marketing Society and the Thanjavur Co-operative Marketing Federation.

(2) Two co-opted members of whom,- 2

(i) one having experience in the field of Agricultural Marketing or processing of Fertilizers; and

(ii) one having experience in the field of Banking and Financial Management.

(3) Five Functional Directors of whom,-- 5

(i) one representative of the Tamil Nadu State Apex Co-operative Bank, Chennai;

(ii) one representative of the Tamil Nadu Warehousing Corporation, Chennai;

(iii) one representative of the Tamil Nadu Consumer Co-operative Federation, Chennai.

(iv) Additional Registrar of Co-operative Societies (Marketing, Planning and Development), office of the Registrar of Co-operative Societies, Chennai; and

(v) the Managing Director of the Federation.

Total 28

5. Tamil Nadu Consumer Co-operative Federation Limited, Chennai:

(1) Twenty one elected members of whom,--21

(i) four members from among the Scheduled Castes and

Scheduled Tribes members of the boards of affiliated societies elected by the delegates of all member societies;

(ii) six members from among the women members of the boards of affiliated societies elected by the delegates of all member societies ; and

(iii) ten members elected from among themselves by the delegates of all member District Co-operative supply and Marketing Societies, District Consumer Co-operative Wholesale Stores , and Co-operative Wholesale Stores; and

(iv) one member elected from among themselves by the delegates of all other member societies.

(2) Two co-opted members of whom,- 2

(i) one having experience in the field of consumer activities trade; and

(ii) one having experience in Agricultural Marketing

(3) Four Functional Directors of whom,-- 4

(i) one representative of the Tamil Nadu State Apex Co-operative Bank, Chennai;

(ii) one representative of the Tamil Nadu Co-operative Marketing Federation, Chennai.

(iii) Additional Registrar of Co-operative Societies (Consumer Activities), office of the Registrar of Co-operative Societies, Chennai; and

(iv) the Managing Director of the Federation;

Total 27

6. Tamil Nadu Co-operative Housing Federation Limited, Chennai :

(1) Twenty one elected members of whom,--21

(i) four members from among the Scheduled Castes and

Scheduled Tribes members of the boards of affiliated societies elected by the delegates of all member societies;

(ii) six members from among the women members of the boards of affiliated societies elected by the delegates of all member societies;

(iii) nine members elected from among themselves, by the delegates of all member Housing Co-operative Societies other than Taluk Co-operative Housing Societies; and

(iv) two members elected from among themselves by the delegates of all member Taluk Co-operative Housing Societies.

(2) Two co-opted members of whom,- 2

(i) One member having experience in the field of Finance and Banking ; and

(ii) One member having experience in the field of Co-operative Housing

(3) Three Functional Directors of whom,-- 3

(i) the representative of the Life Insurance Corporation of India, Mumbai;

(ii) the Joint Registrar (Inspection Cell), Office of the Registrar of Co-operative Societies (Housing); and

(iii) the Managing Director of the Federation.

Total 26

7. Tamil Nadu Handloom Weavers' Co-operative Society Limited, Chennai :

(1) Twenty one elected members of whom,-- 21

(i) four members from among the Scheduled Castes and

Scheduled Tribes members of the boards of affiliated societies elected by the delegates of all member societies;

(ii) six members from among the women members of the boards of affiliated societies elected by the delegates of all member societies ;

(iii) ten members at the rate of one each from ten territorial constituencies consisting of such contiguous areas as may be fixed by the Director of Handlooms and Textiles, Chennai, elected from among themselves by the delegates of all member societies other than Co-operative Spinning Mills; and

(iv) one member elected from among themselves by the delegates of all member Co-operative Spinning Mills.

(2)	Two co-opted members of whom,-	2
	(i) one having experience in the field of handloom industry; and	
	(ii) one having experience in the field of marketing management	
(3)	Three Functional Directors of whom,--	3
	(i) the representative of the Tamil Nadu State Apex Co-operative Bank, Chennai;	
	(ii) the Joint Director of Handlooms and Textiles in charge of Weavers' Co-operative Societies, Office of the Director of Handlooms and Textiles, Chennai; and	
	(iii) the Managing Director of the Society.	
	Total	**26**

8. Tamil Nadu State Palmgur and Fibre Marketing Co-operative Federation, Chennai :

(1)	Twenty one elected members of whom,-	21
	(i) four members from among the Scheduled Castes and	

Scheduled Tribes members of the boards of affiliated societies elected by the delegates of all member societies;

(ii) six members from among the women members of the boards of affiliated societies elected by the delegates of all member societies ;

(iii) five members at the rate of one each from five territorial constituencies as may be fixed by the Chief Executive Officer of the Tamil Nadu Palm Products Development Board, Chennai, elected from among themselves by the delegates of all member jaggery manufacturing co-operative societies in the respective constituency; and

(iv) six members elected from among themselves by the members of the boards of all member District Palmgur Co-operative Federations, who are delegates of jaggery manufacturing co-operative societies, at such rate as may be fixed by the Chief Executive Officer of the Tamil Nadu Palm Products Development Board, Chennai.

(2)	Two co-opted members of whom,-	2
	(i) one having experience in the field of edible palm products; and	
	(ii) one having experience in the field of non-edible palm products	
(3)	Three Functional Directors of whom,--	3
	(i) the representative of the Tamil Nadu Khadi and village Palm Products Development Board, Chennai; and	
	(ii) the Chief Executive Officer, Tamil Nadu Palm Products Development Board, Chennai; and	
	(iii) the Managing Director of the Federation	
	Total	**26**

9. Tamil Nadu Agro-Engineering and Service Co-operative, Federation, Chennai:

(1)	Twenty one elected members of whom,--	21
	(i) four members from among the Scheduled Castes and	

Scheduled Tribes members of the boards of affiliated societies elected by the delegates of all member societies;

(ii) six members from among the women members of the boards of affiliated societies elected by the delegates of all member societies ;

(iii) four members elected from among themselves by the delegates of all member District Co-operative Agro Service Societies; and

(iv) seven members elected from among themselves by the delegates of all member Block Level Agro Engineering and Service Co-operative Centres.

(2)	One Co-opted member having experience in the field of Agricultural Engineering.	1
(3)	Six Functional Directors of whom,--	6

(i) one representative of the Tamil Nadu Adi-Dravidar Housing Development Corporation, Chennai;

(ii) one representative of the Tamil Nadu Agro Industries Development Corporation, Chennai;

(iii) one representative of the Government Agriculture Department dealing with subject of Agricultural Engineering ;

(iv) one representative of the Director of Rural Development, Chennai;

(v) the Additional Director of Agriculture (Personnel), Office of the Director of Agriculture, Chennai; and

(vi) the Managing Director of the Federation.

	Total	**28**

10. Tamil Nadu Co-operative Oil Seeds Growers Federation Limited Chennai;

(1)	Twenty elected members of whom,--	20

(i) four members from among the Scheduled Castes and

Scheduled Tribes members of the boards of affiliated societies elected by the delegates of all member societies;

(ii) six members from among the women members of the boards of affiliated societies elected by the delegates of all member societies ;

(iii) four members being the delegates of each member Co-operative Oil Seeds Growers Union and ;

(iv) six members at the rate of one each from the six districts in the project area (other than the districts to which the delegates of the oil seeds growers unions belong) elected from among themselves by the delegates of all member Primary Oil Seed Growers Co-operative Societies of the respective district.

(2)	One co-opted member having experience in the field of oil seed technology	1
(3)	Five Functional Directors of whom;--	5

(i) one representative of the National Dairy Development Board ;

(ii) one representative of the Finance Department of the Government ;

(iii) one representative of the Co-operation, Food and Consumer Protection Department of the Government ;

(iv) one representative of the Agriculture Department of the Government; and

(v) the Managing Director of the Federation.

Total 26

11. Tamil Nadu Co-operative Milk Producers Federation Limited, Chennai:

(1)	Twenty one elected members of whom,--	21

(i) four members from among the Scheduled Castes and

Scheduled Tribes members of the boards of affiliated societies elected by the delegates of all member district co-operative milk producers unions;

(ii) six members from among the women members of the boards of affiliated societies elected by the delegates of all member district co-operative milk producers unions; and

(iii) eleven members elected from among themselves by the delegates of all district member co-operative milk producers unions.

(2)	Two co-opted members of whom,-	2
	(i) One having experience in the field of Dairy Technology or Dairy Engineering; and	
	(ii) One having experience in the field of Finance from National Co-operative Development Corporation, New Delhi.	
(3)	Four Functional Directors of whom,--	4
	(i) one representative of the National Dairy Development Board; Anand;	
	(ii) one representative of the Director of Animal Husbandry, Chennai;	
	(iii) the Deputy Milk Commissioner, Office of the Commissioner for Milk Production and Dairy Development ; and	
	(iv) the Managing Director of the Federation.	
	Total	**27**

12. Thanjavur Co-operative Marketing Federation Limited , Tiruvarur;

(1)	Twenty one elected members of whom,--	21
	(i) four members from among the Scheduled Castes and	

Scheduled Tribes members of the boards of affiliated societies elected by the delegates ;

(ii) six members from among the women members of the boards of all member societies elected by their delegates;

(iii) six members elected from among themselves by the delegates of member primary agricultural producers co-operative marketing societies; and

(iv) five members elected from among themselves by the delegates of all other member societies and other institutions.

(2)	One co-opted member having experience in the field of Agricultural Marketing .	1
(3)	Six Functional Directors of whom,--	6

(i) one representative of the Tamil Nadu Co-operative Marketing Federation, Chennai;

(ii) one representative of the Thanjavur District Central Co-operative Bank, Thanjavur.

(iii) one representative of the Kumbakonam Central Co-operative Bank, Kumbakonam.

(iv) The Joint Director Agriculture, Thiruvarur.

(v) The Joint Registrar of Co-operative Societies, Thiruvarur; and

(vi) the Managing Director of the Federation.

Total 28

13.(A) Central Co-operative Banks (other than the Chennai Central Co-operative Bank Limited, Chennai)

(1)	Twenty one elected members of whom,--	21

(i) four members from among the Scheduled Castes and

Scheduled Tribes members of the boards of affiliated societies elected by the delegates of all member societies of whom three shall be from the primary agricultural credit societies;

(ii) six members from among the women members of the boards of affiliated societies elected by the delegates of all member societies of whom four shall be from among the primary agricultural credit societies ;

(iii) seven members elected from among themselves by the delegates of all member primary agricultural co-operative credit societies;

(iv) one member elected from among themselves by the delegates of all member employees co-operative credit societies.

(v) one member elected from among themselves by the delegates of all member weavers co-operative societies; and

(vi) two members elected from among themselves by the delegates of all other member societies.

(2) Two co-opted members of whom,- 2

(i) one having experience in the field of Finance and Banking; and

(ii) one having experience in the field of Management and Law.

(3) Three Functional Directors of whom,-- 3

(i) The Joint Director of Agriculture, concerned;

(ii) the Regional Joint Registrar of Co-operative Societies concerned; and

(iii) the Managing Director of the Bank concerned;

Total 26

13 (B) Chennai Central Co-operative Bank Limited, Chennai:

(1) Twenty one elected members of whom,-- 21

(i) four members from among the Scheduled Castes and

Scheduled Tribes members of the boards of affiliated societies elected by the delegates of all member societies;

(ii) six members from among the women members of the boards of affiliated societies elected by the delegates of all member societies;

(iii) seven members elected from among themselves by the delegates of all member employees co-operative credit societies including employees co-operative banks;

(iv) one member elected from among themselves by the delegates of all member co-operative wholesale stores;

(v) one member elected from among themselves by the delegates of all member primary consumer co-operative societies, employees consumer co-operative societies, staff and student co-operative stores and co-operative canteen;

(vi) one member elected from among themselves by the delegates of all member co-operative urban banks and co-operative urban credit societies; and

(vii) one member elected from among themselves by the delegates of all other member societies.

(2) Two co-opted members of whom,- 2

(i) One having experience in the field of Finance and Banking and

(ii) One having experience in the field of Management and Law.

(3) Three Functional Directors of whom,-- 3

(i) the representative of the Tamil Nadu State Apex Co-operative Bank, Chennai.

(ii) the Additional Registrar of Co-operative Societies, Chennai Regioin, Chennai and

(iii) the Managing Director of the Bank

Total 26

13. (C)Tamil Nadu Industrial Co-operative Bank Limited Chennai:

(1) Twenty one elected members of whom,--21

(i) four members from among the Scheduled Castes and

Scheduled Tribes members of the boards of affiliated societies elected by the delegates of all member societies;

(ii) six members from among the women members of the boards of affiliated societies elected by the delegates of all member societies;

(iii) one member elected from among themselves by the delegates of all member Engineering Societies ;

(iv) one member elected from among themselves by the delegates of all member Match Service and workers Industrial Co-operative societies;

(v) one member elected from among themselves by the delegates of all member Tea Industrial Co-operative Societies;

(vi) one member elected from among themselves by the delegates of all member polythene Industrial Co-operatives societies ;

(vii) one member elected from among themselves by the delegates of all member coir industrial co-operative societies;

(viii) one member elected from among themselves by the delegates of all member starch and sago industrial co-operative societies;

(ix) one member elected from among themselves by the delegates of all member 'auto drivers' Industrial co-operative societies ;

(x) one member elected from among themselves by the delegates of all member Printer Service Co-operative Societies;

(xi) one member elected from among themselves by the delegates of all member Labour Contract Co-operative Societies;

(xii) one member being the delegate of Indcoserve; and

(xiii) one member elected from among themselves by the delegates of all other member Societies;

(2) One Co-opted member having experience in the field of Banking or Finance. 1

(3) Three Functional Directors of whom,-- 3

(i) the representative of the Tamil Nadu State Apex Co-operative Bank, Chennai;

(ii) Additional Director of Industries and Commerce (Industrial Co-operatives) dealing with the subject of Industrial Co-operatives in the office of the Industries Commissioner and Director of Industries and Commerce; and

(iii) the Managing Director of the Bank.

Total 25

14. Triplicane Urban Co-operative society Ltd., Chennai, Park Town Co-operative

Wholesale Stores Ltd., Chennai, and North Madras Co-operative Wholesale Stores Ltd., Chennai:

(1)	Twenty one elected members of whom,--	21
	(i) four members from among the Scheduled Castes and	

Scheduled Tribes members of the society elected by all the individual members of the society ;

(ii) six members from among the women members of the society elected by all the individual members of the society;

(iii) five members elected from among themselves by all the individual members of the society.;

(iv) four members elected from among themselves by the delegates of all member primary co-operative stores including employees' co-operative stores; and

(v) two members elected from among themselves by the delegates of all other member societies.

(2)	One co-opted member having experience in consumer trade.	1
(3)	Three Functional Directors of whom,--	3
	(i) the representative of the Chennai district central co-operative bank, chennai;	
	(ii) the Additional Registrar of Co-operative Societies, Chennai Region; and	
	(iii) the Managing Director of the Society	
	Total	**25**

15. District Co-operative Supply and Marketing Societies, Co-operative Wholesale Stores and District Consumers' Co-operative Wholesale Stores (Other than Triplicane Urban Co-operative society Ltd., Chennai, Park Town Co-operative Wholesale Stores Ltd., Chennai, and North Madras Co-operative Wholesale Stores Ltd., Chennai.):

(1)	Twenty one elected members of whom,--	21
	(i) four members from among the Scheduled Castes and	

Scheduled Tribes members of the society elected by all the individual members of the society ;

(ii) six members from among the women members of the society elected by all the individual members of the society;

(iii) five members elected from among themselves by all the individual members of the society;

(iv) three members elected from among themselves by the delegates of all member primary agricultural co-operative credit societies;

(v) one member elected from among themselves by the delegates of all member primary agricultural producers co-operative marketing societies;

(vi) one member elected from among themselves by the delegates of all member primary co-operative stores; and

(vii) one member elected from among themselves by the delegates of all other member co-operative societies and other institutions.

(2) one co-opted member having experience in Consumer trade. 1

(3) Three Functional Directors of whom,-- 3

(i) the representative of the District Central Co-operative Bank concerned;

(ii) the Regional Joint Registrar of Cooperative societies concerned; and

(iii) the Managing Director of the Society.

Total 25

16(A). District Co-operative Unions (Other than Chennai District Co-operative Union):

(1) Twenty one elected members of whom,--21

(i) four members from among the Scheduled Castes and

Scheduled Tribes members of the boards of affiliated societies elected by the delegates of all member societies;

(ii) six members from among the women members of the boards of affiliated societies elected by the delegates of all member societies ;

(iii) one member elected from among themselves by the delegates of all member central co-operative banks;

(iv) one member elected from among themselves by the delegates of all member co-operative consumer societies;

(v) two members elected from among themselves by the delegates of all member primary agricultural co-operative credit societies;

(vi) one member elected from among themselves by the delegates of all member primary agriculture and rural development banks;

(vii) one member elected from among themselves by the delegates of all member co-operative urban banks, employees cooperative credit societies and employees co-operative banks;

(viii) one member elected from among themselves by the delegates of all member weavers co-operative societies;

(ix) one member elected from among themselves by the delegates of all member co-operative sugar mills and spinning mills;

(x) one member elected from among themselves by the delegates of all member co-operative housing societies;

(xi) one member elected from among themselves by the delegates of all member Dairy societies; and

(xii) one member elected from among themselves by the delegates of all the other member societies.

(2) one co-opted member having experience in Public Relation and Mass Communication. 1

(3) Three Functional Directors of whom,-- 3

(i) one representative of the Tamil Nadu Co-operative Union, Chennai;

(ii) the Circle Deputy Registrar of Co-operative Societies concerned; and

(iii) the Managing Director of the Union.

Total 25

16(B). Chennai District Co-operative Union, Chennai :

(1) Twenty one elected members of whom,-- 21

Scheduled Tribes members of the boards of affiliated societies elected by the delegates of all member societies ;

(ii) six members from among the women members of the boards of affiliated societies elected by the delegates of all member societies;

(iii) the delegate of the Chennai District Central Co-operative Bank, Chennai;

(iv) one member elected from among themselves by the delegates of all member co-operative consumer societies;

(v) five members elected from among themselves by the delegates of all member employees co-operative credit societies;

(vi) one member elected from among themselves by the delegates of all member co-operative urban banks and employees co-operative banks;

(vii) one member elected from among themselves by the delegates of all member co-operative housing societies; and

(viii) two members elected from among themselves by the delegates of all the other member societies;

(2)	one co-opted member having experience in Public Relation and Mass Communication	1
(3)	Three Functional Directors of whom,--	3

(i) one representative of the Tamil Nadu Co-operative Union, Chennai;

(ii) the Deputy Registrar of Co-operative Societies(Non Credit), Chennai; and

(iii) the Managing Director of the Union.

Total 25

17. (A) Co-operative Printing Presses other than Madras Central Co-operative Printing works and Madurai Kamaraj University Co-operative Printing Works Madurai:

(1)	Twenty one elected members of whom,--	21

(i) four members from among the Scheduled Castes and

Scheduled Tribes members of the boards of affiliated societies elected by the delegates of all member societies ;

(ii) six members from among the women members of the boards of affiliated societies elected by the delegates of all member societies;

(iii) one member elected from among themselves by the delegates of all member district co-operative unions;

(iv) one member elected from among themselves by the delegates of all member co-operative consumer societies;

(v) two member elected from among themselves by the delegates of all member primary agricultural co-operative credit Societies;

(vi) one member elected from among themselves by the delegates of all member co-operative spinning mills and co-operative Sugar mills;

(vii) one member elected from among themselves by the delegates of all member primary agriculture and rural development banks;

(viii) two members elected from among themselves by the delegates of all member employees co-operative credit societies and cooperative urban banks;

(ix) one member elected from among themselves by the delegates of all member weavers co-operative societies; and

(x) two members elected from among themselves by the delegates of all other member societies and all other members.

(2) One co-opted member having experience in Printing Technology 1

(3) Three Functional Directors of whom,-- 3

(i) one representative of the Government press;

(ii) the Circle Deputy Registrar of Co-operative Societies concerned; and

(iii) the Managing Director of the press.

Total 25

17(B). Central Co-operative Printing works, Chennai:

(1) Twenty one elected members of whom,--21

(i) four members from among the Scheduled Castes and Scheduled Tribes members of the boards of affiliated societies elected by the delegates of all member societies;

(ii) six members from among the women members of the boards of affiliated societies elected by the delegates of all member societies;

(iii) one member elected from among themselves by the delegates of all member co-operative wholesale stores;

(iv) one member elected from amongthemselves by the delegates of all member co-operative urban banks and employees' co-operative banks;

(v) two members elected from among themselves by the delegates of all member employees co-operative credit societies

(vi) two members elected from among themselves by the delegates of all member primary co-operative stores;

(vii) one member elected from among themselves by the delegates of all member co-operative housing societies;

(viii) one member elected from among themselves by the delegates of all member apex societies;

(ix) three members elected from among themselves by the delegates of all other member societies and other institutions.

(2) One co-opted member having experience in Printing Technology. 1

(3) Three Functional Directors of whom,-- 3

(i) one representative of the Tamil Nadu Co-operative Union, Chennai

(ii) the Deputy Registrar of Co-operative Societies (Non-Credit), Chennai; and

(iii) the Managing Director of the press.

Total 25

18. Madurai Kamaraj University Co-operative Printing Works, Madurai:

(1) Twenty one elected members of whom,--21

(i) four Scheduled Castes and Scheduled Tribes members elected from the Faculty of colleges affiliated to the Madurai Kamaraj University by the representatives of the colleges affiliated to the Madurai Kamaraj University on the general body of the Society;

(ii) six women members elected from the Faculty of colleges affiliated to the Madurai Kamaraj University by the representatives of colleges affiliated to the Madurai Kamaraj University on the general body of the society;

(iii) one member being the representative of Madurai Kamaraj University , Madurai on the general body of the society;

(iv) one member being the representative of the Institute of Correspondence Course and Continuing Education, Madurai Kamaraj University on the general body of the society ; and

(v) nine members elected from among themselves by the representatives of colleges affiliated to the Madurai Kamaraj University on the general body of the society.

(2)One co-opted member having experience in Printing 1

Technology

(3) Three Functional Directors of whom,-- 3

(i) the representative of the Madurai District Central Co-operative Bank, Madurai;

(ii) the Deputy Registrar of Co-operative Societies, Usilampatti at Thirumangalam;

(iii) the Managing Director of the press

Total 25

19. District Palmgur Co-operative Federation :

(1) Seventeen elected members of whom,-- 17

(i) three members from among the Scheduled Castes and

Scheduled Tribes members of the boards of affiliated societies elected by the delegates of all member societies ;

(ii) five members from among the women members of the boards of affiliated societies elected by the delegates of all member societies; and

(iii) nine members at the rate of one each from nine territorial constituencies consisting of such contiguous areas as approved by the Chief Executive Officer, Tamil Nadu Palm Products Development Board, Chennai, elected from among themselves by the delegates of all member primary jaggery manufacturing societies of the respective constituency.

(2)One co-opted member having experience in the field of edible and non-edible palm products. 1

(3) Three Functional Directors of whom,-- 3

(i) one representative of the Tamil NaduKhadi and Village Industries Board, Chennai;

(ii) the Assistant Director(Khadi and Village Industries) concerned; and

(iii) the Managing Director of the Federation.

Total 21

20. Fishermen Co-operative Federations:

(1) Thirteen elected members of whom,--13

(i) two members from among the Scheduled Castes and Scheduled Tribes members of the boards of affiliated societies elected by the delegates of all member societies;

(ii) four members from among the women members of the boards of affiliated societies elected by the delegates of all member societies; and

(iii) seven members elected from among themselves by the delegates of all member fishermen co-operative societies

(2) One co-opted member having experience in the field of fishery industry or fish marketing or operation of fishing boat. 1

(3) Three Functional Directors of whom,-- 3

(i) the representative of the Central Co-operative bank concerned;

(ii) Assistant Director of Fisheries concerned or Deputy Registrar (Fisheries) or Co-operative Sub-Registrar in the office of the Assistant Director of Fisheries concerned as the case may be; and

(iii) the Managing Director of the Federation.

Total 17

21. District Co-operative Agro-Service Societies:

(1) Seventeen elected members of whom;--17

(i) three members from among the Scheduled Castes and Scheduled Tribes members of the society ele members of the society ;

(ii) five members from among the women members of the society elected by all the individual members of the society; and

(iii) six members elected from among themselves by all the individual members of the society.

(iv) two members elected from among themselves by the delegates of all member block level agro engineering and service co-operative centres; and

(v) one member elected from among themselves by the delegates of all other member societies.

(2)One co-opted member having experience in the field of Agricultural Engineering. 1

(3) Three Functional Directors of whom,-- 3

(i) the representative of the central co-operative bank concerned;

(ii) the Deputy Director (Agriculture) in the Office of the Join Director (Agriculture) concerned; and

(iii) the Managing Director of the Society

Total 21

22. Co-operative Milk Producers' Union:

(1) Seventeen elected members of whom,--17

(i) three members from among the Scheduled Castes and Scheduled Tribes members of the boards of affiliated societies elected by the delegates of all member societies;

(ii) five members from among the women members of the boards of affiliated societies elected by the delegates of all member societies; and

(iii) nine members at the rate of one each from nine territorial constituencies consisting of such contiguous areas as fixed by the Commissioner of Milk Production and Dairy Development, elected from among themselves by the delegates of all member milk producers co-operative societies of the respective constituency.

(2) Two co-opted members of whom,- 2

(i) One having experience in the field of Dairy Technology or Dairy Engineering; and

(ii) One having experience in the filed of Veterinary Science.

(3) Seven Functional Directors of whom,-- 7

(i) the representative of the National Dairy Development Board, Anand;

(ii) the representative of National Co-operative Development Corporation, NewDelhi ;

(iii) the representative of the Central Co-operative Bank concerned ;

(iv) the representative of the Tamil Nadu Co-operative Milk Producers Federation Ltd ;

(v) the representative of the Director of Animal Husbandry not below the rank of Deputy Director ;

(vi) the Deputy Registrar (Dairying) concerned ; and

(vii) the Managing Director of the Union.

Total 26

23. Tamil Nadu Co-operative Silk Producers Federation , Kancheepuram:

(1) Twenty one elected members of whom,--21

(i) four members from among the Scheduled Castes and Scheduled Tribes members of the boards of affiliated societies elected by the delegates of all member societies;

(ii) six members from among the women members of the boards of affiliated societies elected by the delegates of all member societies;

(iii) four members elected from among themselves by the delegates of member Silk Handloom Weavers' Co-operative Societies at the rate of one each from Kancheepuram Arni Salem and Kumbakonam Centres ; and

(iv) seven members from the regions of Tiruchirappalli, Madurai, Erode, Vellore and Dharmapuri at the rate fixed by the Director of Sericulture elected from among themselves by the delegates of all member primary sericulture co-operative societies of the respective region or the regions, as the case may be.

(2)One Co-opted member having experience in the field of reeling and twisting industry. 1

(3) Five Functional Directors of whom,-- 5

(i) one representative of the Kancheepuram Central Co-operative Bank, Kancheepuram;

(ii) one representative of the Director of Handlooms and Textiles, Chennai;

(iii) one representative of the Tamil Nadu Khadi and Village Industries Board, Chennai.

(iv) one representative of the Tamil Nadu Khadi and Village Industries (v) the Joint Director of Sericulture, Office of the Director of Sericulture, Salem; and

(vi) the Managing Director of the Federation.

Total 27

24. Tamil Nadu State Apex Fisheries Co-operative Federation :

(1) Seventeen elected members of whom,--17

(i) three members from among the Scheduled Castes and Scheduled Tribes members of the boards of affiliated societies elected by the delegates of all member societies;

(ii) five members from among the women members of the boards of affiliated societies elected by the delegates of all member societies ; and

(iii) nine members elected from among themselves by the delegates of all member societies.

(2) One co-opted member having experience in the field of Fisheries. 1

(3) Seven Functional Directors of whom,-- 7

(i) one representative of the Finance Department of the Government;

(ii) one representative of the Animal Husbandry and Fisheries Department of the Government;

(iii) one representative of the Registrar of Co-operative Societies, Chennai;

(iv) one representative of the National Co-operative Development Corporation;

(v) one representative of the Tamil Nadu State Apex Co-operative Bank., Chennai;

(vi) Additional Director or Joint Director in the Office of the Commissioner of Fisheries, Chennai; and

(vii) The Managing Director of the Federation

Total 25

25. Tamil Nadu Small Tea Growers Industrial Co-operative Tea Factories Federation Limited, Coonoor-(INDCOSERVE):

(1) Twenty one elected members of whom,-- 21

(i) four members from among the Scheduled Castes and Scheduled Tribes members of the boards of affiliated societies elected by the delegates of all member societies;

(ii) six members from among the women members of the boards of affiliated societies elected by the delegates of all member societies; and

(iii) eleven members elected from among themselves by the delegates of all member societies.

(2) One co-opted member having experience in the field Tea Trade from Tea Board. 1

(3) Four Functional Directors of whom,-- 4

(i) the representative of the Tamil Nadu Industrial Co-operative Bank; Chennai;

(ii) the representative of the Tea manufacturers' Service Industrial Co-operative Society Limited, Coonoor;

(iii) the Joint Director, Tea, Coonoor; and

(iv) the Managing Director of Tamil Nadu Small Tea Growers Industrial Co-operative Tea Factories Federation Limited.

Total 26

26. Tamil Nadu State Federation of Urban Co-operative Banks:

(1) Twenty one elected members of whom,-21

(i) four members from among the Scheduled Castes and ScheduledTribes members of the boards of affiliated urban co-operative banks elected by the delegates of all member urban co-operative banks.

(ii) six members from among the women members of the boards of affiliated urban co-operative banks elected by the delegates of all member urban co-operative banks.

(iii) eleven members elected from among themselves by the delegates of all member urban co-operative banks.

(2) Two co-opted members of whom,- 2

(i) One having experience in the field of Finance and Banking ; and

(ii) One having experience in the field of Accounts or Audit.

(3) Four Functional Directors of whom,-- 4

(i) one representative of the Reserve Bank of India, Chennai;

(ii) one representative of the Tamil Nadu State Apex Cooperative Bank Limited, Chennai;

(iii) the Additional Registrar (Finance and Banking), Office of the Registrar of Co-operative Societies, Chennai ; and

(iv) the Managing Director of the Federation.

Total 27

27. Tamil Nadu Co-operative Sugar Federation Limited, Chennai:

(1) Twenty one elected members of whom,--21

(i) four members from among the Scheduled Castes and Scheduled Tribes members of the boards of affiliated Co-operative sugar mills elected by the delegates of all member Co-operative sugar mills ;

(ii) six members from among the women members of the boards of affiliated Co-operative sugar mills elected by the delegates of all member Co-operative sugar mills ; and

(iii) eleven members elected from among themselves by the delegates of all member Co-operative Sugar Mills.

(2) Two co-opted members of whom;- 2

(i) One having experience in the field of sugarcane breeding; and

(ii) One having experience in the field of sugar industry.

(3) Three Functional Directors of whom,-- 3

(i) one representative of the Tamil Nadu State Apex Co-operative Bank Ltd., Chennai;

(ii) the Additional Director of Sugar, Office of the Director of Sugar, Chennai; and

(iii) the Managing Director of the Federation

Total 26

PART-B

(1).(a) Agricultural Producers' Co- cieties other than

Nilgiris Agricultural Producers' Co-operative Marketing Society, Uthagamandalam and Nilgiris Vegetable Growers' Co-operative Marketing Society, Uthagamandalam:

(1) Eleven elected members of whom;-

(i) two members from among the Scheduled Castes and Scheduled Tribes members of the society elected by all the individual members of the society ;

(ii) three members from among the women members of the society elected by all the individual members of the society;

(iii) three members elected from among themselves by all the individual members of the society; and

(iv) three members elected from among themselves by the delegates of all member societies.

(2)One Co-opted member having experience in the 1
field of Agricultural Marketing.

(3)Three Functional Directors of whom,-- 3

(i) one representative of the Central Co-operative Bank concerned;

(ii) the Co-operative Sub-Registrar (Field Officer) concerned; and

(iii) the Managing Director of the society.

Total 15

(1).(b) Nilgiris Agricultural Producers' Co-operative Marketing Society, Uthagamandalam and Nilgiris Vegetable Growers' Co-operative Marketing Society, Uthagamandalam:

(1) Eleven elected members of whom,--11

(i) two members from among the Scheduled Castes and Scheduled Tribes members of the society elected by all the individual members of the society ;

(ii) three members from among the women members of the society elected by all the individual members of the society;

(iii) three members elected from among themselves by all the individual members of the society;

(iv) two members elected from among themselves by the delegates of all member societies other than Hill Tribes and Large Size Multi-Purpose Societies; and

(v) one member elected from among themselves by the delegates of all member Hill Tribes and Large Size Multi-Purpose Societies.

(2) One Co-opted member having experience in the field of Agricultural Marketing 1

(3) Three Functional Directors of whom,-- 3

(i) one representative of the Nilgiris District Central Co-operative Bank, Uthagamandalam;

(ii) the Deputy Registrar of C agamandalam; and

(iii) the Managing Director of the society.

Total 15

2. Coimbatore – Nilgiris Oil Producers and Hand – Pounding of Rice Workers' Co-operative Federation, Sulur:

(1) Eleven elected members of whom,-- 11

(i) two members from among the Scheduled Castes and Scheduled Tribes members of the Federation elected by all the individual members of the Federation ;

(ii) three members from among the women members of the Federation elected by all the individual members of the Federation;

(iii) three members elected from among themselves by all the individual members of the Federation; and

(iv) three members elected from among themselves by the delegates of all member societies.

(2) One Co-opted member having experience in oil crushing. 1

(3) Three Functional Directors of whom,-- 3

(i) one representative of the Tamil Nadu Khadi and Village Industries Board, Chennai;

(ii) the Assistant Director,(Khadi and Village Industries), Coimbatore; and

(iii) the Managing Director of the Federation.

Total 15

3. Primary Co-operative Agriculture and Rural Development Banks:

(1) Eleven elected members of whom;--11

(i) two members from among the Scheduled Castes and Scheduled Tribes members of the Bank elected by all the individual members of the Bank ;

(ii) three members from among the women members of the Bank elected by all the individual members of the Bank; and

(iii) six members elected from among themselves by all the individual members of the bank.

(2)One co-opted member having experience in the field of Rural Development or Banking Management. 1

(3)Three Functional Directors of whom,-- 3

(i) the representative of the Central Co-operative Bank concerned;

(ii) the Co-operative Sub-Registrar (Field Officer) concerned or the Co-operative sub-Registrar in the Office of the Deputy Registrar of Co-operative Societies concerned dealing with the matters relating to Primary Co-operative Agriculture and Rural Development Banks, as the case may be; and

(iii) the Managing Director of the Bank.

Total 15

4. Co-operative Urban Banks:

(1) Eleven elected members of whom,-- 11

(i) two members from among the Scheduled Castes and Scheduled Tribes members of the bank elected by all the individual members of the bank;

(ii) three members from among the women members of the bank elected by all the individual members of the bank; and

(iii) six members elected from among themselves by all the individual members of the bank.

(2)One co-opted member having experience in the field of Banking. 1

(3)Three Functional Directors of whom,-- 3

(i) one representative of the Registrar of Co-operative Societies who being a Chartered Accountant with bank audit experience ;

(ii) the Co-operative Sub-Registrar (Field Officer) concerned or the Co-operative Sub-Registrar in the Office of the Deputy Registrar of Co-operative Societies concerned dealing with the matters relating to Urban Banks, as the case may be; and

(iii) the Managing Director of the Bank.

Total 15

5. Co-operative Sugar Mills :

(1) Seventeen elected members of whom;-- 17

(i) three members from among the Scheduled Castes and Scheduled Tribes members of the mills elected by all the individual members of the mills ;

(ii) five members from among the women members of the mills elected by all the individual members of the mills; and

(iii) nine members elected from among themselves by all the individual members of the mills.

(2) One Co-opted member having experience in sugar industry or sugarcane breeding. 1

(3) Three Functional Directors of whom,-- 3

(i) one representative of the Central Cooperative Bank concerned;

(ii) one representative of the Director of Sugar, Chennai not below the rank of Assistant Director of Sugar; and

(iii) the Managing Director of Co-operative Sugar Mill.

Total 21

6. Co-operative Handloom Projects:

(1) Seventeen elected members of whom,-- 17

(i) three members from among the Scheduled Castes and Scheduled Tribes members of the project elected by all the individual members of the project ;

(ii) five members from among the women members of the project elected by all the individual members of the project;

(iii) seven members elected from among themselves by all the individual members of the project; and

(iv) two members elected from among themselves by the delegates of all member Primary Weavers' Co-operative Societies.

2. Two Co-opted members of whom,-- 2

(i) One having experience in the field of handloom industry; and

(ii) One having experience in the field of marketing management

3. Five Functional Directors of whom,-- 5

(i) one representative of the District Central Co-operative Bank concerned;

(ii) one representative of the Tamil Nadu Handloom Weavers Co-operative Society (Co-optex), Chennai;

(iii) one representative of the Director of Handlooms and Textiles, Chennai;

(iv) the Assistant Director of Handlooms and Textiles concerned; and

(v) the Managing Director of the Project.

Total 24

7. The Tea manufacturers' Service Industrial Co-operative Society Limited (TEA SERVE), Coonoor:

(1) Sixteen elected members of whom,-- 16

(i) three members from among the Scheduled Castes and Scheduled Tribes members of the boards of affiliated societies elected by the delegates of all member societies;

(ii) five members from among the women members of the boards of affiliated societies elected by the delegates of all member societies;

(iii) three members elected from among themselves by the delegates of all member tea factories engaged in tea manufacturing;

(iv) two members elected from among themselves by the delegates of all member bought leaf factories;

(vi) two members elected from among themselves by the delegates of all member estate tea factories; and

(vi) one member being the delegate of the public sector undertaking engaged in tea manufacturing (TANTEE)

(2)One co-opted member having experience in the field 1 of Tea Trade from Tea Board.

(3)Three Functional Directors of whom,-- 3

(i) the representative of the Tamil Nadu Small Tea Growers Industrial Co-operative Tea Factories Federation Limited, Coonoor;

(ii) the Joint Director (Tea), Coonoor; and

(iii) the Managing Director, Tea manufacturers' Service Industrial Co-operative Society Limited.

SCHEDULE – III

[See rules 104, 107, 108, 109, 110, 168, 169, 170 and 171]

Fees chargeable for application, arbitration, petition, appeal, revision, review and processes thereto

Rate of Fees

Rs. P.

(1) Fees for arbitration plaint under rule 107 ---

(a) Plaint relating to monetary dispute :

(i) When the amount or value of the subject matter in dispute is Rs. 1,000/- or less — 100 00

(ii) When the amount or value of the subject matter in dispute is more than Rs. 1,000/- but does not exceed Rs.10,000/- — 150 00

(iii) When the amount or value of the subject matter in dispute is more than Rs.10,000/- but does not exceed Rs.50,000/- — 250 00

(iv) When the amount or value of the subject matter in dispute is more than Rs.50,000/- but does not exceed Rs.1,00,000/- — 500 00

(v)(a) When the amount or value of the matter in dispute is more than Rs.1,00,000/- — 1000 00

(b) Plaint relating to possession of immovable property resumed by the society from a member for breach of conditions of assignment or allotment — 100 00

(c) Plaint relating to non-monetary dispute — 2000 00

(2) Fees for application for grant of certificate under section 150 --

(a) Where the amount, for which the certificate is sought for, is Rs. 1,000/- or less — 100 00

(b) Where the amount, for which the certificate is sought for, is more than Rs. 1,000/- but does not exceed Rs.10,000/- — 150 00

(c) Where the amount, for which the certificate is sought for, is more than Rs. 10,000/- but does not exceed Rs.50,000/- — 250 00

(d) Where the amount, for which the certificate is sought for, is more than Rs. 50,000/- but does not ex — 500 00

	(e)	Where the amount, for the certificate is sought for, is more than 1,00,000/-	1000 00
(3)	Fees for appeal under rules 168 and 169		1000 00
(4)	Fees for revision under rule 169 --		
	(a)	Non-monetary matters other than the matters relating to or in connection with the constitution of a board including election thereto:--	1000 00
		Revision to the Registrar or to the Government	
	(b)	Matters relating to or in connection with the constitution of a board including election thereto :-	
		Revision to the Registrar or to the Government	40000 00
(5)	Fees for review under rule 170		1000 00
(6)	Fees for other petitions and applications --		
	(a)	Petition for a decision under section 7	250 00
	(b)	Application for registration of a society under sub-section (1) of section 8 :---	
		(i) Primary Society	2000 00
		(ii) Central Society	4000 00
		(iii) Apex Society	8000 00
	(c)	Application for amendment to by-laws under sub-section (2) of section 11	500 00
	(d)	Application for removal of a member under sub-clause (ii) of clause (a) of sub-section (2) of section 21	100 00
	(e)	Application for decision regarding disqualification of a member under sub-section (4) of section 23	100 00
	(f)	Application against refusal of services under sub-section (2) of section 24	100 00
	(g)	Application for decision regarding disqualification of member of the board under sub-section (6) of section 34	100 00
	(h)	Application for inquiry or inspection or investigation under sub-section	100 00

(1) of section 81 or 82

(i)	Application for surcharge action under sub-section (1) of section 87	100 00
(j)	Application under rules 168, 169 and 170 for correction of clerical or arithmetical mistakes	100 00
(k)	Petitions or applications under the provisions of the Act, rules or the by-laws not specifically provided for	100 00

(7) General :--

(a)	Application fee for permission to engage lawyers	50 00
(b)	Fee for Vakkalat	100 00
(c)	Application fee for adjournment	100 00
(d)	Application fee for interim relief or stay	150 00

(8) Fees for issue and service process by the Registrar, the Tribunal or the Government --

(a)	When sent by Registered post for each defendant, respondent or witness	80 00
(b)	When served by an Officer of Court or Government --	
	(i) On a defendant, respondent or witness.	200 00
	(ii) On every additional defendant, respondent, witness residing in the at the same time.	40 00 same
(c)	When handed over to party for service on a witness or witnesses	One half of the fee paya

Provided that in cases where there are several minor defendants or respondents represented by a single guardian there shall be a single service upon such guardian and one fee shall be chargeable therefor.

SCHEDULE IV

(*See* rule 117)

Schedule of fees chargeable for the process of execution.

PART - I

Details of the process	*Fees Chargeable or Note*	*Remarks*
(1)	*(2)*	*(3)*
	Rs. P.	
Application fees them	100.00	(i)All execution petitions whatever be the prayer in (including prayer for delivery of possession of immovable property resumed for breach of the conditions of assignment on allotment or for rateable distribution of sale proceeds of other executions petitions) should be charged the application fees. (ii)A fresh application fee should not be charged in respect of an execution petition which was returned for rectification of defects and represented within the date fixed for the purpose. But when an execution petition is represented after the date fixed for it a fresh application fee should be collected, unless the delay in re-presentation is excused. (iii)Each decree should be treated as a separate case. If an application for execution covers more than one decree it should be treated as so many execution petitions as the number of decrees mentioned in it and the requisite fees collected for each. (iv)When a decree holder requires the issue or any process other than that first prayed for at the time of application it shall be construed as a fresh application and application fees shall be levied.

Part II

Details of the process	*Fees Chargeable*	*Remarks or Note*
(1)	*(2) (3)*	
	Rs. P.	
Eviction from immovable property resumed under rule 115	80.00	

Part III

Details of the process	*Fees Chargea*	*Remarks or Note*

(1)	*(2)*	*(3)*
		Rs. P.
Action against movable--		
(1)Service of Notice No.3—		
(a)If served on the date of distraint	No fee	
(b)If served before hand	40.00	
(2)Service of Demand No.2 –		
(a)For the issue of notice by the Registrar against a single judgment debtor	80.00	
(b)For the simultaneous issue of the notice by the Registrar against every additional judgment-debtor	40.00	If the notice against the second or subsequent judgment –debtor is issued on another date full fee of Rs.40.00 should be levied.
(c)For the service of Demand Notice No.2 on each party (irrespective of the fact whether he is the first or subsequent judgment-debtor)	40.00	If the decree amount is paid or the execution petition is struck off for any other reason, after the issue of Demand Notice No.2 but before the service thereof a service fee of Rs.40.00 should not be collected. If the judgment-debtor changes his residence subsequent to the issue of Notice No.2 but before the Sale Officer goes to the place of distraint it is the duty of the decree-holder to report the change in good time to facilitate the notices being corrected suitably by the Registrar. If this is done, fresh notices need not be issued nor fees be collected for the correction made. But where the decree-holder reports the change to the Sale Officer only after the latter has, gone to the place of distraint fresh Notice No.2 should be issued and fee charged again for the issue. This is in addition to the attachment (adjournment fee of Rs. 40.00)
(3)For attachment of movable of each judgment-debtor	40.00	If the Sale Officer goes prepared for the attachment but the attachment has to be deferred to a future date at the instance of the decree holder or the judgment debtor, an attachment (adjournment) fee of Rs.40.00 should nevertheless be charged. Provided that if the sale officer had gone to the village for attachment in more cases than one and found it difficult to effect attachment in respect of any particular case and was forced to have it adjourned for want of time no adjournment fee need be charged for such a case. In such execution petition, a specific finding should be recorded by the Sale Officer with reasons for such an adjournment. Attachment (adjournment) fee has to be charged for each ned at the instance of any or all of

the parties to the execution proceedings. The fee has to be charged for as many attachments as were proposed to be taken up on the date fixed according to the Notice No.3. In an execution in which Notice No.3 has been served on the decree-holder signifying the proposal to attach the properties of three judgment-debtors on a particular date the decree-holder applied for adjournment of the distraint on the date fixed after the Sale Officer has gone to the village, the attachment (adjournment) fee to be charged is Rs.120.00 and not Rs.40.00. If in the same case the distraint is effected in respect of one judgment-debtor and adjourned in respect of the remaining two others, still the fee due is Rs.120.00 as show below:-

Attachment fee Rs.40.00

Attachment (adjournment) fee Rs.80.00

If the name of only one judgment-debtor is mentioned in Notice No.3, only a single fee should be charged. Despite the issue of Notice No.3 in which only the name of one judgment-debtor is mentioned, it is open to the decree-holder to request the Sale Officer to take action against the other judgment-debtors if he thinks such a course is necessary. In such cases, an attachment or visit fee for all the judgment-debtors should be charged severally.

(4)Service of Sale Notice (Notice No. 5) – only on the judgment-debtor or judgment-debtors.	This notice should be issued on the date of distraint	
(a)For the first judgment-debtor	40.00	The other parties who have to be made aware of date of sale, namely the sureties for the custody of the distrained articles and the decree-holder should be bound over on the spot and no fee should be charged for this. If any such party insists on having a copy of the inventory and Sale Notice in Forms 4 and 5 the same may be given to him at free of cost.
(b)For every additional judgment-debtor on whom notice is served on the sale date	30.00	
(c)Service of sale adjournment notice where sales have to be adjourned at the instance of the judgment-debtor or the decree-holder or the sureties for the custody of the distrained articles and notices have to be issued fixing, a fresh date for the sale, notice fees for the first party (judgment-debtor)	40.00	
(d)Service of Notice fees for every additional party irrespective of the fact	30.00	(i)The notice may be sent by post. (ii)Where however, the decree-holder is himself the

whether he is the decree-holder or the surety for the custody of distrained articles		surety for the custody of the articles, it is not necessary to serve two notices on him.
(iii) Where parties are bound over for the adjourned sale date while granting the adjournment, no fee.		
(5)Sales –		
(a)Charges for beat of drum for publicity prior to sale per day for cash sale (for mofussil only)		In Chennai City, charges for beat for drum at the rate 100.00 levied by the City Civil Court, Chennai should be collected.
(b)Sale fee for the sale of any fee of Rs.80.00		(i)Where the Sale Officer goes prepared for the sale of the properties of each judgment-debtor 80.00 but the sale has to be adjourned at the instance of the parties, the sale (adjournment) should nevertheless be charged.
		(ii)If on such date all the parties are bound over to the adjourned sale date, no separate notice fee should be charged. If however fresh notice is issued and served afterwards, fees should be charged as in 4 (c) above.
(c)Release fee for each party	40.00	If the articles have to be released by the sale officer on the date fixed for sale after he has gone to the place (of sale) both the sale fee of Rs. 80.00 and the release fee of Rs. 40.00 should be charged.

Part IV

Details of the process	***Rate***	***Remarks or Note***
(1)	*(2)*	*(3)*
	Rs. P.	
Action against immovable –		
(1)Demand Notice No. 6		
(a)For the service of notice by the Registrar against a single judgment-debtor	80.00	
(b)For the simultaneous service of notice to each additional judgment-debtor	40.00	If the properties to be proceeded against do not belong to the same judgment-debtor full fees should be charged for each judgment-debtor. In case in which the decree-holder society asks for urgent attachment of immovable properties, dispensing with the prior issue and service of Notice No. 6, emergent rates (i.e. rates at one and a half times the scheduled rates) should be charged for all cases upto the stage of attachment, unless the Registrar directs otherwise.
(c)Fees for the service of		ount is satisfied and-or the

		Notice No. 6 on each judgment-debtor execution petition struck off for any other reason after the issue of Notice No.6 but before the service thereof, service fee of Rs. 40.00 should not be charged. If after either the Sale Officer or his Office Assistant had gone to the village for service of Notices Nos. 6 and 7, the decree-holder reports full satisfaction, there is no need to serve Notice No. 6 or to effect attachment of immovable properties. But the service fee of Rs. 40.00 or the attachment fee of Rs. 80.00 as the case may be will have to be charged to cover the expenses of the journey made by the Sale Officer or basic servant. The fee will not be chargeable only if the decree-holder reports full satisfaction in good time, before the journeys are undertaken by them.
(2)Notice No. 7 – (i)		If the decree amount is paid up or the
(a)For the service of notice by the sale office against a single judgment-debtor	40.00	execution petition is struck off for any other reason after the issue of Notice No.7, but before the service thereof, the attachment fee of Rs.80.00 should not be charged. (ii)Notice Nos. 6 and 7 should not be sent by post. (iii)The issue of Notice No.7 is not necessary in the case of mortgage awards.
(b)For the simultaneous service of the notice against every additional judgment-debtor	40.00	
(c)For the attachment of immovable properties of each judgment-debtor	80.00	
(d)For the publication of the attachment by beat of drum for each day (for mofussil only)	100.00	
(In the case of the City of Chennai, charges for beat of drum shall be at the rate levied by the City Civil Court, Chennai).		
(3)Notice No.8 –	Whatever may be the number of villages in	(a)Issue
of Notice	80.00 which the properties are situated or the	
number of notices issued only one fee viz.,	Rs. 80.00 should be charged for issue	
of	Notice No. 8. Similarly only one publication	
fee of Rs.40.00 should be cha	ixture of the proclamation on the	

Notice		Board. Fee for beat of drum should however be collected in respect of each village where beat of drum was made.
(b)Proclamation of sales by beat of drum for three days (for mofussil only) (In the case of the City of Chennai, the rates shall be as charged by the City Civil Court, Chennai.)	300.00	
(c)Publication fee (This shall be charged as soon as intimation from the Taluk Office regarding Sale Proclamation (No.8) on the notice board is received)	40.00	
(4)Notice No. 9 –		
(a)For the first judgment-debtor	40.00	
(b)For each additional party whether he is an additional judgment-debtor or a person with interest in the properties	30.00	
(5)Sale fees for each judgment-debtor whose properties are sold	120.00	(i)When sales have to be adjourned at the instance of the judgment-debtor, the decree-holder or any other interested party and the parties are not bound over for the adjourned sale date, fees for the reissue of notice Nos. 8 and 9 should be charged afresh. (ii)Where the Sale Officer has to adjourn the sale at the instance of any one of the parties after going to the place of sale, sale (adjournment) fee of Rs.120.00 should nevertheless be charged. (iii) Charges for beat of drum for publicity for the two days prior to and on the date of sale should be charged at the usual rate of Rs. 100.00 per day in mofussil and in the Chennai City at the rate levied by the City Civil Court, Chennai.

(6)Release for each party whose properties are released	80.00	(i)If the release is ordered by the sale officer after going to the place of sale at the instance of any one of the parties, both sale fee of Rs.120.00 and the release fee of Rs. 80.00 should be charged. (ii)When the attachment of property is raised as a result of allowing petitions or objections to such attachment, an order of release should be embodied to the order passed by the Sale Officer on the objection petition presented under rule 135. No separate release order shall be issue or separate release fees charged.
(7)Application to set aside sale under rule 127 or rule 128	100.00	

Part V

Common to action against movable and immovables

Details of the process	*Fees*	*Remarks or Note*	*Chargeable*
(1)	*(2)*		*(3)*
	Rs. P.		
(1)Objections fee for every objection petition	80.00		
(2)Emergent fees for each process of execution	Emergent rates should be charged for all the emergent processes issued in an execution petition proceeding, marked as emergent by the decree-holder shall be at one and a half times the usual rate. (This shall not apply to-) (a)Poundage (b)Application fees (c)Charges for beat of society and ordered to be treated as such by the Registrar, except in respect of the process exempted from the levy as state above. Where a society requires emergent action for a part of the proceedings only the stage upto which such action is prayed for should be drum clearly stated in the execution petition itself (d)Objection fees by the decree-holder society and accepted by the Registrar. In the absence of the specific prayer for emergent action by the decree-holder, and in the absence of the orders of the Registrar directing emergent action, the Sale Officer should charge ordinary fees only.		
(3)Poundage	Twenty paise per rupee of sale proceed	(i) For purpose of calculating poundage, involving fractions of a rupee	

	sale proceeds. *(The levy shall be for every sale conducted and for each lot)*	should be rounded off to the nearest rupee, omitting the amount less than fifty paise and treating sums of fifty and above as a rupee, provided that if the sale proceeds of a particular lot be less than fifty paise, poundage due for one rupees should be charged for that lot. (ii) Poundage should not however be collected if the sale conducted is subsequently cancelled on account of some irregularities or defects in the conduct of sale by the sale officer. (iii) The sale proceeds of each lot should be taken as a separate unit for the purpose of levy of poundage. (iv) Poundage should be calculated on the sale price and not on the decretal amount.
(4) Application for cancellation of attachment and release of property so attached under sub-rule (18) of rule 121 or under clause (p) of sub-rule (2) of rule 126.	100.00	

Part VI

Fees for attachment before judgment under rule 140

Details of the process	***Rate***	***Remarks or Note***
(1)	*(2)*	*(3)*
	Rs. P.	
(1)Application fees	100.00	
(2)Preliminary notice –		
(a)For the service of the notice by the Registrar against single judgment – debtor	80.00	
(b)For the simultaneous service of the notice to each additional judgment-debtor	40.00	
(c)Fees for the service of the notice on each judgment-debtor	40.00	

(3)	(a) For the service of the attachment order against a single judgment-debtor	80.00
	(b) For the simultaneous service of the attachment order against every additional judgment -debtor	40.00
(4)For the attachment of the properties of –debtor	If the sale officer goes prepared for the attachment but the attachment has to be deferred to a future date at the instance of the decree-holder or of the judgment-debtor an (adjournment) fee of Rs.80.00 should never-theless be charged:	80.00 separate each judgment attachment

Provided that if the sale officer had gone to the village for attachment in more cases than one and found it difficult to carry on attachment in respect of any particular case, and was forced to have it adjourned for want of time no adjournment fees need be charged in such a case. In each such execution petition a specific note should be recorded by the sale officer setting out the reasons for such an adjournment. Attachment (adjournment) fee has to be charged for each attachment that is adjourned at the instance of any or all of the parties to the execution proceedings. The fee has to be charged for as many attachments as were proposed to be taken up on the date fixed according to Notice No. 3.

If an execution petition in which Notice No. 3 has been served on the decree-holder signifying the proposal to attach the properties of three judgment debtors on a particular date, the decree-holder applied for adjournment of the distraint on the date

		fixed after the sale officer has gone to the village, the attachment (adjournment) fee to be charged is Rs. 240.00 and not Rs. 80.00. If the same case, the distraint is effected in respect of one judgment-debtor and adjournment in respect of two others still the fee due is Rs.240.00 as shown below:- Attachment fees Rs.80.00. Attachment (Adjournment) fees Rs.160.00. If the name of only one judgment-debtor is mentioned in No.3 Notice only single fee should be charged. Despite the issue of No.3 Notice mentioning only the name of one judgment-debtor, it is open to the decree-holder to request the sale officer to take action against the other judgment-debtors is if he thinks such a course is necessary. In such cases, attachments or visit fee for all the judgment-debtors should be charged.
(5)Charges for beat of drum (where the properties attached are immovables)	In the City of Chennai the rate of beat of drum for proclamation	If the properties are proclaimed for sales and sold after the passing of the award the fee for such further processes shall be the same as in the case of sales held in pursuance of regular execution as prescribed in Parts III and IV shall be as above.
	levied by the City Civil Court, Chennai. In Mofussil Rs.100.00	

Part VII

Fees for salary attachment

Details of the process	*Rate*	*Remarks or Note*
(1)	*(2)*	*(3)*
	Rs. P.	
(1)Application fees	100.00	
(2)Demand Notice prior to attachment	40.00	
(3)Attachment fees	80.00	
(4)Release fee in cases where attachment is raised	80.00	

before the full satisfaction of the decree at the instance of any one of the parties

PART VIII
Execution applications under section 144 of the Tamil Nadu Co-operative Societies Act, 1983 (Tamil Nadu Act 30 of 1983)

The rates specified in this Schedule and the principles laid down for the application of such rates to the several process indicates shall apply to the processes issued in the applications under Section 144 of the Tamil Nadu Co-operative Societies Act, 1983, also subject to the modifications that instead of attachment fee a seizure fee of Rs. 80.00 should be charged when properties subject to a charge are seized.

PART IX
GENERAL

(1) Where sales are adjourned for administrative reasons no fee should be charged for the fresh process necessitated thereby.

(2) When the sale posted to a particular date could not be taken up on that date on account of the receipt of an objection petition no fee should be charged for issue of fresh notices.

(3) Where however the objection petition is presented to the Sale Officer only on the date of sale and that too after he has gone to the place of sale, a sum of Rs.120.00 should be collected from the objection petitioner at Rs.80.00 for the sale fee and Rs.40.00 for the objection fee. If on the date of visit to a place by the sale officer for enforcing a process more than one person present claim or petition each should be charged with a fee of Rs.120.00.

(4) The fee for the proclamation by beat of drum for each day in the City of Chennai shall be at such rates as are charged by the City Civil Court, Chennai.

(5) Poundage due in respect of every sale (even of the same properties) should not be omitted to be collected.

(6) To facilitate the checking of the adequacy, excess or deficit in the fees charged at the time of closing the execution petition the sale officer should make a detailed note in the filed regarding each process explaining the fees charged in respect o f such process.

(7) A guardian representing a minor or minors should be treated as a single party for the purpose of charging fees. In cases in which the same person is impleaded both as an individual party and also as guardian to other defendants who are minors a single fee should be levied.

(8) Fees for all items of notice should be determined with reference to the number of persons to whom the notice is issued while attachment fees are to be charged with reference to the items of property attached. Thus in case of joint family property attached on the same date and at the same place a single attachment fee should be charged while the notice fee will be in proportion to the number of persons to whom the notices are issued.

(9) When prohibitory orders are issued for attachment of the several kinds of properties coming under rules 122, 123, 124 and 125 of the Tamil Nadu Co-operative Societies Rules, 1988, a sum of Rs.40.00 should be charged for issue of orders, and Rs.40.00 for service of such order on each party irrespective of whether such party is the person holding the asset or the judgment-debtor himself. Emergent rates should be charged if

the prayer is for the urgent issue of such order.

(10) In the case of notice issued to legal representative of deceased judgment-debtor under sub-rule (1) of rule 118 of the Tamil Nadu Co-operative Societies Rules, 1988, a fee of Rs.80.00 for the first party and Rs.40.00 for each additional party shall be charged.

(11) In execution petitions praying for rateables, no special fee need be charged for issue of orders regarding distribution of sale proceeds.

(12) Objection or claim petition whether preferred under rule 128 or 135 should be charged at

the scheduled rates. But petitions under rule 127 should not be treated as 'objection petitions'.

(13) Before issue of service of any notice or other process every officer concerned should satisfy himself that the fee due on it has already been realized.

(14) When movable properties are sold in accordance with the provisions in clause (c) of sub-rule (5) of rule 115, fees at the rate specified in this Schedule shall be collected for every process subsequent to attachment.

SCHEDULE V

(See rule 173)

Fees for supplying of certified copies as Public Document in the Office of the Registrar

Details of the process	*Fees Chargeable*	*Remarks or Note*
(1)	*(2)*	*(3)*
	Rs. P.	
(1)Application for the supply of copies of document	50.00	
(2)Fees for copying :-		
(i)For every 175 words or fraction thereof (written or typed matters)	20.00	
(ii)Where copies of the documents are supplied in printed	The cost of form fixed by the Registrar in consultation with the Controller of Stationery and Printing, Chennai plus the fees	

forms calculated at the rate of specified in item (i)
in respect of written or typed matters.]