

**NOTIFICATION**

**Agriculture, Farmers Welfare and Co-operation Department  
Sachivalaya, Gandhinagar.**

**Dated the 7<sup>th</sup> July, 2018**

**Gujarat Co-  
Operative  
Societies Act,  
1961.**

No: GHKH-75-CDE-10-2002-2259-CHH:- WHEREAS, certain draft of rules was published as required by sub-section (3) of section 168 of the Gujarat Co-operative Societies Act, 1961 (Guj.X of 1962), at pages 162-1 to 162-2 in the Gujarat Government Gazette, Extraordinary, Part IV-B, dated the 5<sup>th</sup> may, 2018, under the Government Notification, Agriculture, Farmers Welfare and Co-operation Department, NO: GHKH-52-CDE-10-2002-2259-CHH, dated the 5<sup>th</sup> may, 2018 inviting objection or suggestion from all persons likely to be affected thereby within a period of thirty days from the date of publication of the said notification in the *Official Gazette*;

AND WHEREAS no objection or suggestion has been received by the Government in respect of the said draft notification ;

NOW, THEREFORE, in exercise of the powers conferred by the section 168 read with section 84 of the Gujarat Co-operative Societies Act, 1961 (Guj.X of 1962), the Government of Gujarat hereby makes the following rules further to amend the Gujarat Co-operative Societies Rules, 1965, namely:-

- 1 These rules may be called the Gujarat Co-operative Societies (Amendment ), Rules, 2018.
- 2 In the Gujarat Co-operative Societies Rules, 1965, in Schedule A, for entry at serial no 2 (D), the following entry shall be substituted, namely:-

Note	Sr. No	Particular	Minimum Audit Fee ₹	Maximum Audit Fee ₹
1	2	3	4	5
(2(D) Agricultural Credit Societies : Sugarcane crushing (1) Co-op. Sugar Factories, Federations and any other societies doing such business.	(1)	Until the period the societies/ factories starts crushing of sugarcane or has stopped crushing of sugarcane, the audit fees shall be charged at the rate of ₹ 10,000/- ( Ten Thousand) only adhoc for accounting year.  The societies / factories start the crushing of sugarcane, audit fee shall be charged @ of ₹ 0.60 per metric tone subject to maximum of ₹ 10,00,000/- (Ten Lakhs ).  Whenever the audit of Sugar Co-operative Society conducted by Government audit staff, audit fee shall be charged in terms of actual expenses of salaries and allowances accrued by the Government. No maximum limit of ₹ 10,00,000/- (Ten Lakhs ) shall be applicable in such cases.		
	(4)	When federation/Union of sugar co-operative societies is engaged with coordination and supervision of sugar co-operatives, and not involved in the profit making business and where audit of such federation/Union is conducted by the Government audit staff, such federation/union shall be exempted from audit fee.		
	(5)	When audit of such federation/ Union is conducted by Chartered Accountant or Certified auditor, federation/Union shall be required to pay audit fee subject to maximum limit of ₹ 50000/- ( Fifty thousand ) .		

By order and in the name of the Governor of Gujarat,

( J.K.PATEL )

Deputy Secretary to Government.

o/k