PROFESSIONAL OPPORTUNITY FOR CHARTERED ACCOUNTANTS IN CO-OPERATIVE SECTOR AND HOUSING SOCIETIES.

A) REGISTRATION OPPORTUNITIES.
- Registration of the society or the Federation
- Society registration through the builder or by the members under non co-operation from the builder
- Formation of condominium (under Mah. Apartment Ownership Act, 1970)
- Formation of company for managing the Affairs of the Complex
- Registration of society under Society Registration Act.
- Consultancy for facilitating registration through builder

B) ARRANGING MEETINGS THROUGH THE REGISTRAR
- First meeting, if not conducted within 3 months from the registration, if reported to the registrar by any members.
- Requisition general body meeting, if not done by the committee within 1 month of request made by 1/5\textsuperscript{th} members.
- Attending the meeting of the members on behalf of the registrar
- Conducting the Annual General body meeting after 14\textsuperscript{th} Aug or after 14\textsuperscript{th} November on behalf of the registrar.

c) TAKING OVER THE CHARGE:
- Consultancy and facilitation to verify the documents to be received from the chief promoter or builder at the time of taking over of the society.
- Facilitating to take the charge from the outgoing committee
- If the old committee reluctant to give the charge or handover the documents, approach the registrar and facilitate to receive the records.
d) **CONDUCT THE ELECTION AND CONSTITUTE THE COMMITTEE.**
- Society can appoint the CA as the Election officer
- Registrar also can appoint as the Election officer
- Constitution of the committee by the Registrar by the proper order
- Helping for signing the Indemnity bond
- Taking over the charge from the old committee to the new committee

e) **AUDIT, INSPECTION AND ENQUIRY:**
- Statutory audit – by registrar or by the society
- Internal audit – by the Society
- Inspection u/s 89 through the registrar
- Enquiry officer u/s 83 by the registrar

f) **AUTHORISED OFFICER APPOINTMENT BY THE REGISTRAR**
- To conduct the first meeting or any general body or committee meeting.
- To execute the orders of transfer of shares etc u/s 79
- To conduct the meeting for the purpose of re-development
- Election officer
- Verification of documents filed under deemed conveyance.
- For vetting of the conveyance deed on behalf of registrar
- For execution and registration of conveyance deed under the deemed conveyance procedure

g) **CONSULTANCY TO THE PARTIES**
- Societies
- Individual members
- Registrar as a representative or authorized officer.

h) **VARIOUS DEPARTMENT / AUTHORITIES WITH WHOM THE SOCIETIES MAY HAVE TO INTERACT**
- Dy. Registrar
- Joint Registrar
- Ministry
- High court
- Consumer Court
- Co-operative Court
- Appellate Court
- B. M. C. – Illegal construction, dispute in property taxes, dispute in water charges levied, BMC notices for pest control, leave and license information, change of users etc.
- Federation of the society for executing the recovery order issued by the registrar,
- Represent to the Federation not to appoint any administrator
- Various disputes to be handled by the Federation
i) **REPRESENTATION BEFORE THE REGISTRAR**
- For admission of membership filed u/s 22 and 23 of the M.C.S Act either on behalf of the society or on behalf of member.
- Appeal before the Joint registrar
- Recovery of dues from members u/s 101 either on behalf of the society or on behalf of member
- Expulsion of member u/s 35 again on behalf of the society or on behalf of member.
- For conveyance under deemed conveyance provision on behalf of the society or on behalf of the builder
- Adoption of bye-laws
- Withdrawal of Sinking Fund

j) **CONSULTANCY :**
- For stamp duty and registration
- Drafting of the agreement
- Filing of Income tax returns
- Filing of TDS returns
- Transfer documents
- Transfer of shares and the flat due to the death of the member
- Gift deed and transfer of flats and shares.

k) **PREPARATION OF STATUTORY REGISTERS**
- Share register,
- Member register in I form
- List of members in J form
- Nomination register
- Property Register
- Mortgage Register
- Investment register
- Issue of share certificate
- Record of individual files of the members with application form, agreement copies, receipt of various undertakings etc.
- Allotment of flat registers

l) **CONVEYANCE AND DEEMED CONVEYANCE**
- Procuring the various documents
- Studying the case and giving the report
- Attending the meeting with the committee and the general body to discuss about the conveyance advantages and the various remedies.
- Drafting the petition for deemed conveyance
- Appearing for the society or the builder in the hearing of deemed conveyance before the deputy registrar.
- Act as the authorized officer appointed by the registrar
- Vetting of the conveyance deed, if referred by the registrar
- Get the stamp duty adjudicated on the conveyance deed.
- Verification of the stamp duty liability of the individual flat buyers
- Registration of conveyance deed and obtaining the deemed conveyance order

m) RE-DEVELOPMENT PROCESS AND PROCEDURE

- Procuring the various documents required for re-development
- Studying the case and giving the feasibility report
- Attending the meeting with the committee and the general body to discuss about the re-development process and procedure
- Drafting the various correspondence, agreement on re-developments, minutes writing
- Appearing for the society or the builder in the before the deputy registrar.
- Act as the authorized officer appointed by the registrar to attend the general body in which developer is appointed.
- Vetting of the various agreements provided by the developer
- Get the stamp duty adjudicated on the Development agreement, individual agreements etc.
- Verification of the stamp duty liability of the individual flat buyers
  Registration of development agreement, individual agreement etc.

n) INCOME TAX, SERVICE TAX AND TAX PLANNING

- Tax Planning
- Income Tax filing
- T.D. S return
- Service tax payment
- Service tax Return.

o) RETAINERSHIP:

- Attending the meeting of the society
- Annual contract for various services (Retainership)
- Case to case consultancy for transfer, recovery or legal heir transfer etc.

p) STAMP DUTY AND REGISTRAR.

- Drafting the agreement and deeds
- Calculation of stamp duty on various types of instruments.
- Obtaining the certified copies and index
- Registration of the documents with the sub-registrar

q) PROJECT LOANS AND HOUSING LOANS

- Housing loans for individuals
- Project loans for the builder
- Re-development loans
- Major repairs from the Mumbai District Central Co-op bank or Maharashtra State Co-operative Bank.