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GOVERNMENT OF TAMIL NADU
2026

[Regd. No. TN/CCN/467/2012-14
[R. Dis. No. 197/2009.
[Price: Re. 0.80 Paise.

TAMIL NADU GOVERNMENT GAZETTE

PUBLISHED BY AUTHORITY

No.30] CHENNAI, WEDNESDAY, JULY 29, 2026
Aadi 13, Parabhava, Thiruvalluvar Aandu–2057

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General Statutory Rules, Notifications, Orders, Regulations, etc., issued by Secretariat Departments.

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[G.O. Ms. No. 46, Co-operation, Food and Consumer Protection (CJ1), 10th July 2026, ஆனி 26, பராபவ, திருவள்ளுவர் ஆண்டு–2057.]

No. SRO A-14/2026.—In exercise of the powers conferred by clause (iii) of sub-rule (3) of rule 101-A of the Tamil Nadu Co-operative Societies Rules, 1988, the Governor of Tamil Nadu hereby notifies that the Agricultural Producers Co-operative Marketing Societies and Consumer Societies which are doing business and other categories of societies which are required to file returns with the concerned departments of the Government of India under the Central Goods and Services Act, 2017 (Central Act 12 of 2017) or the Income Tax Act, 1961 (Central Act 43 of 1961) but whose audit by Government auditors have not been completed in time as such other categories of societies, the accounts of which shall cause to be audited by an auditing firm, subject to the following conditions:-

(a) Similar to District Central Co-operative Banks, only those institutions whose statutory audit is pending and audit of the pending years has not been taken up by the Director of Co-operative Audit till now, the Statutory Audit under the Tamil Nadu Co-operative Societies Act and Rules made thereunder can be taken up by the Chartered Accountant firms. The Terms of Reference for the audit by Chartered Accountant firms shall be finalised by the Registrar of Co-operative Societies and Director of Co-operative Audit.

(b) Co-operative Audit has recently migrated to Comprehensive Audit Management System (CAMS) software for better audit planning and also nearly 900 new Junior Co-operative Auditors have joined the Department. Hence, only the pending audit up to the financial year 2022-2023 shall be taken up by the Chartered Accountant firms. From the financial year 2023-2024 onwards, all societies shall be audited by the Director of Co-operative Audit only.

(c) This is agreed as an one-time measure to ensure that all those Co-operative societies not audited so far, may be completed.

(d) In some institutions, audit might have been taken up after the proposal by Registrar of Co-operative Societies. Hence, if any pending audit is taken up by the Director of Co-operative Audit before the issue of this Notification, those institutions' audit shall be construed to be valid.

P. AMUDHA,
Additional Chief Secretary to Government.

PRINTED AND PUBLISHED BY THE COMMISSIONER OF STATIONERY AND PRINTING, CHENNAI
ON BEHALF OF THE GOVERNMENT OF TAMIL NADU