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The DCS Act 2003

Section 49 - (1) A copy of any entry in a book of a co-operative society regularly kept in the course of its

business shall, if certified in such manner as may be prescribed, be received in any suit or legal proceedings as prima facie evidence of the existence of such entry, and shall be admitted as evidence of the matters, transactions and accounts therein recorded in every case where, and to the same extent as, the original entry itself is admissible. (2) No officer of a co-operative society and no officer in whose office the books of a co-operative society are deposited after liquidation shall, in any legal proceedings to which the co-operative society or the liquidator is not a party, be compelled to produce any of the co-operative society's books or documents the contents of which can be proved under this section, or to appear as a witness to prove the matters, transactions and accounts therein recorded, except under order of the court or the arbitrator made for special cause. Exemption from compulsory registration of instruments.