

The DCS Act 2003

Section 68 - (1) The Registrar, or the auditor or any person authorised by either of them to

exercise any powers under this Act shall at all reasonable times have free access to the books, accounts, documents, records, securities, cash and other properties belonging to, or in the custody of the co-operative society and may summon any person in possession of, or responsible for the custody of any such books, accounts, documents, records, securities, cash or other properties, to produce all or any of them at any place at the headquarters of the co-operative society or any branch thereof. (2) The Registrar or any other subordinate official authorised by him to exercise any powers under this Act - (a) may summon any person who, he has reason to believe has knowledge of any of the affairs of the co-operative society to appear before him at any place at the headquarters of the co-operative society or any branch thereof or at any other place specified by the Registrar, and may examine that person on oath; (b) may seize the books, accounts or documents belonging to, or in the custody of, the co-operative society, if he considers that such seizure is necessary to ensure safety of such books, accounts or documents, and shall give the person from whose custody the books, accounts or documents have been seized, a receipt for the same : Provided that the books, accounts or documents so seized shall be retained by him only for so long as may be necessary Provided further that the books, accounts or documents so seized shall not be retained for more than sixty days at a time except with the permission of the next higher authority. Maintenance of accounts and books, etc.