67. Cost of inquiry or inspection.- Where an inquiry is held under section 65, or an inspection is made under section 66 on the application of a creditor, the Registrar may, by order, apportion the cost, or such portion of the cost, as he may deem fit, between the society to which the society concerned is affiliated, the society, the members or creditor demanding an inquiry or inspection and the officers or former officers of the society:

Provided that—

(a) no order of apportionment of the cost shall be made under this section unless the society or the person sought to be made liable to pay the costs there under has had a reasonable opportunity of being heard;

(b) the Registrar shall state, in writing the grounds on which the costs are apportioned.