

IN THE HIGH COURT OF JUDICATURE AT BOMBAY
CIRCUIT BENCH AT KOLHAPUR
CIVIL APPELLATE JURISDICTION

WRIT PETITION NO. 13306 OF 2023

Balaji Ganpati Pawar.] **...Petitioner.**

Versus

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|---|---------------------------------|
| 1) The State Election Commission,
Maharashtra State. |] |
| 2) The Collector, Solapur. |] |
| 3) Grampanchayat, Marvade,
Taluka Mangalwedha, District Solapur. |] |
| 4) Sachin Shivaji Ghule. |] |
| 5) Anjana Haridash Choudhary. |] |
| 6) Minakshi Siddheshwar Suryawanshi |] |
| 7) Diksha Subhash Shivsharan |] |
| 8) Suman Laxman Ganpatil |] <u>...Respondents.</u> |

Mr. Dilip Bodake and Mr. Saiprasad Patil for the Petitioner.

Mr. Mohan M. Chavan i/b Birudev Lawate for the Respondent Nos.4 to 8.

Ms. T. J. Kapre, AGP for the Respondent-State.

Mr. Sachin Shetye for the Respondent No. 1.

Coram : M. S. Karnik &
Ajit B. Kadethankar, JJ.

Date : November 21, 2025.

Oral Judgment (Per Ajit B. Kadethankar,J.):

Subject Matter : The Petitioner-complainant challenges the order dated 23rd August 2008 passed by the State Election Commissioner, Maharashtra State under Section 14B(2) of the Maharashtra Village Panchayats Act [for short "**MVP Act**"].

1. Suffice it to note that disqualification imposed by the District Collector, Solapur under Section 14B(1) of MVP Act has been recalled by the State Election Commissioner vide impugned order. The Petitioner, at whose instance the disqualification was imposed by the District Collector, is now before this Court praying to restore the disqualification of present Respondent Nos.4 to 8.

2. **Rule.** Rule made returnable forthwith. By consent of parties, writ petition is heard finally. For the sake of convenience, parties are referred to by their original status.

3. Facts in brief :

3.1 General election to village panchayat Marvade, Taluka Mangalweda, District Solapur were conducted on 15th January 2021. Respondent Nos.4 to 8 stood returned in the said election from different wards.

3.2 The Petitioner moved an application under Section 14B(1) of the MVP Act to the District Collector, Solapur thereby seeking disqualification of the Respondent Nos.4 to 8. The sum and substance of the complaint was that :

- (i) Respondent Nos.4 to 8 have not submitted election expenses in the 'time and manner' prescribed by the State Election Commission, i.e., instead of an independent / special bank account, those candidate had made the election expenses transactions in their existing bank accounts;

(ii) The expenses and transactions shown by the said candidates were false and bogus.

3.3 Upon hearing parties, Collector Solapur vide his order dated 2nd February 2022 disqualified the Respondent Nos.4 to 8 under Section 14B(1) of the MVP Act.

i. Respondent Nos.4 to 8 challenged the said order before the State Election Commissioner under Section 14B(2) of the MVP Act.

ii. Vide his order dated 24th February 2022, the State Election Commissioner allowed the Special Application No.1 of 2022 filed by Respondent Nos.4 to 8 and turned down the disqualification of the Respondent Nos.4 to 8.

iii. The Petitioner filed Writ Petition No.4622 of 2022 in this Court on the ground that order dated 24th February 2022 was passed behind his back and without giving him any notice.

iv. Vide its order dated 24th July 2023, this Court partly allowed the said writ petition and remitted the matter back to the State Election Commission for afresh adjudication on merits with direction to give an opportunity of hearing to the Petitioner.

v. On this backdrop, the State Election Commissioner heard all the parties and vide its order dated 23rd August 2023 allowed Special Application No.1 of 2022 filed by the Respondent Nos.4 to 8.

Resultantly, the status of Respondent Nos.4 to 8 as members/office bearers of village panchayat Marwade, stood restored.

Hence, the Petitioner has filed the present petition.

4. Petitioner's Arguments :

4.1 Mr. Bodake, learned Counsel for the Petitioner would submit that the State Election Commissioner ought to have appreciated that the Respondent Nos.4 to 8 did not lodge the election expenses transactions through an independent / special bank account, as was required by Election Orders issued by the State Election Commission from time to time.

4.2 He would further submit that the conduct of Respondent Nos.4 to 8 being in violation of mandate issued by the State Election Commission, they are liable to be disqualified under Section 14B(1) of the MVP Act.

4.3 He would further submit that the District Collector has therefore rightly disqualified Respondent Nos.4 to 8 under Section 14B(1) of the MVP Act, and that Respondent Nos.4 to 8 did not deserve restoration of their status under Section 14B(2) of the MVP Act.

4.4 Mr. Bodake would further submit that even the expenses and figures mentioned by Respondent Nos.4 to 8 are bogus and false. He would further submit that on this count also, the Respondent Nos.4 to 8 are liable to be disqualified.

4.5 Mr. Bodake would submit that instead of availing the remedy under Section 16(2) of the MVP Act, Respondent Nos.4 to 8 approached the State Election Commissioner by filing Special Application No.1 of 2022. He would submit that the State Election Commissioner erred in exercising power under Section 14B(2) of the MVP Act and passed an order *ultra vires* its jurisdiction. He would submit that in view of the delegation of power that was effective on the date of initial disqualification of the Respondent Nos.2 to 4, the State Election Commissioner was not justified in exercising power to recall the disqualification.

4.6 Last but not least, Mr. Bodake would submit that in view of the terminology of Section 14(B)(1) of the MVP Act, the Respondent Nos.2 to 4 are liable to be disqualified and be held incompetent to contest the ensuing elections in the light of the provision.

5. Respondent Arguments :

Arguments of Respondent Nos.4 to 8:

5.1 Mr. Mohan M. Chavan, learned Counsel appearing for Respondent Nos.4 to 8 i.e. the disqualified candidates, would submit that after assessing their case on merits, the State Election Commissioner has rightly exercised its jurisdiction and has restored their status.

5.2 Mr. Chavan would further submit that the Petitioner has no *locus standi* to raise any objection of their disqualification. As such the

Respondent Nos.4 to 8 supported the findings recorded by State Election Commissioner. Mr. Chavan, learned Counsel for the Respondent Nos.4 to 8 would pray to dismiss the writ petition.

Arguments of Respondent No.1 :

5.3 Mr. Sachindra Shetye, learned Counsel for Respondent No.1, representing the State Election Commission would submit that jurisdiction exercised by the State Election Commissioner is in conformity with Section 14B(2) of the MVP Act. He would submit that it is only the State Election Commissioner who has every power for disqualifying the member of village panchayat for non submission of election expenses in the prescribed time and manner, and also for recalling or reducing the disqualification.

5.4 Mr. Shetye, learned Counsel would further add that the statute itself provides a special remedy to a disqualified member of village panchayat to approach the State Election Commission who under the powers conferred upon him under Section 14B(2) of MVP Act may recall the disqualification or reduce the disqualification period if he deems fit.

5.5 He would further submit that there is no error on the part of State Election Commission in passing the impugned order and restoring back the status of Respondent Nos.4 to 8. As such, Mr. Shetye, learned Counsel for State Election Commission would pray to dismiss the writ petition.

6. Points for consideration :

6.1 From the rival pleadings and submissions we deem it proper to to frame following points for our consideration :

Sr. No.	Point for determination	Answer to the Point
1]	Whether the State Election Commission is justified to exercise authority under Section 14(B)(2) of the MVP Act, to recall the disqualification imposed by the District Collector under Section 14B(1) of the MVP Act?	Yes.
2]	Whether the Petitioner ought to have availed the remedy under Section 16(2) of the MVP Act?	No.
3]	Whether in the present petition, the disputed questions of facts on the figures of transactions can be looked into.	No.
4]	What order.	As per final order.

Preface to consideration:-

Points Nos. 1 and 2 are inter linked. Hence we discuss both the points together.

- a.** Before we put our deliberation on the issue, it would be profitable to look into the object of special provision disqualifying a contesting candidate for not submitting election expenses in the time and manner as prescribed by the State Election Commission. For that, we are assisted by the record, the statutory provisions and able assistance of the learned Counsels for the respective parties.

- b.** To maintain check and control over 'the financial affairs & transactions done by the Candidates and political parties during an election, use of money power which may lead to corrupt practices within the meaning of law', the Representation of Peoples Act, 1951 incorporated Sections 77, 78 and 123 into it with an object to maintain purity of elections.
- c.** The object of putting a rider and check on quantum of election expenses, requiring details of the election expenses from the candidates, and putting consequences for its non-compliance has been observed by the High Courts and Honorable Supreme court as the necessity to safeguard 'fair, pure & transparent' election process in a democratic society.
- d.** 73rd and 74th constitutional amendments introduced Part-IX and Part IX-A into the Constitution respectively thereby identifying 'Panchayats' and 'Municipalities' for driving the democracy to the roots of the society.
- e.** Those amendments also established State Election Commissions for each State. Article 243-K authorized and empowered the State Election Commissions to have superintendence, directions and control over the affairs concerning the elections to the Panchayats. Similarly, Article 243-ZA awarded superintendence, directions and control over the affairs concerning the elections to the Municipalities to the State Election Commission. Those provisions also empowered the States to legislate over the issues concerning the elections to the Local Bodies.

- f. Upon its establishment in the year 1994, the State Election Commission, Maharashtra issued an Order dated 7th February 1995 (bearing No.SEC.1095/101/D-3) thereby for the first time introducing mandate requiring the Contesting Candidates to submit election expenses within a specific time-frame. This order is published in the Official Gazette dated 10th February 1995.
- g. Subsequently, by issuing Orders from time to time, the Maharashtra State Election Commission kept on improving and simplifying the procedure. It framed 'time & manner' to submit the election expenses and streamline the process. The last Election Order issued by the State Election Commission is dated 27th August 2021 followed by Clarification dated 24th January 2023.
- i. In the meantime, the State Legislature also amended the Local Body Acts and introduced provisions requiring the concerned to submit the expenses incidental to the elections under each Local Body Act.
- j. The statutory provisions are two-fold and *pari materia* under every Act. Firstly, they empower the State Election Commission to impose disqualification on 'a person' on account of failure to submit the election expenses within the time & manner fixed, and upon satisfaction that no good or justifiable reason stands to explain such failure. Secondly, the further provision leaves discretion with the State Election Commission to recall the disqualification or to reduce its period for the reasons to be recorded.

- k. However, uniformly the provisions under all Local Body Acts provide that declaration of such disqualification shall be by publication of an Order in Official Gazette.
- l. So far as the case in hand is concerned, it relates to disqualification concerning election expenses in an election pertaining to Village Panchayat.

7. Discussion and Analysis:-

7.1 For ready reference, Section 14B(1) and 14B(2) of the MVP Act are reproduced as follows:

“14B. Disqualification by State Election Commission

- (1) If the State Election Commission is satisfied that a person, -
 - (a) has failed to lodge an account of election expenses within the time and in the manner required by the State Election Commission, and
 - (b) has no good reason or justification for such failure, the State Election Commission may, by an order published in the *Official Gazette*, declare him to be disqualified and such person shall be disqualified for being a member of panchayat or for contesting an election for being a member for a period of five years from the date of the order.
- (2) The State Election Commission may, for reasons to be recorded, remove any disqualification under Sub-Section (1) or reduce the period of any such disqualification.”

7.2 It is a statutory provision that if a person fails to lodge election expenses in the time and manner as prescribed by the State Election Commission, such person could be disqualified by the Commission. A Division Bench of this Court while answering a reference in the case of ***Rohini Lawande v. Addl. Commissioner, Nashik Division [2021(4)***

Mh.L.J. 727] observed that “A Person” means a ‘Candidate’. A ‘Candidate’ is defined as a ‘Contesting Candidate’.

7.3 It has been observed that a Contesting Candidate means one who stands in the list of validly nominated candidates. It is also observed that except a candidate who withdraws the nomination before publication of list of validly nominated candidates, every candidate—even standing single in the fray of election has to submit election expenses within the time and manner as prescribed by the State Election Commission. As such, it could not be disputed that Respondent Nos.4 to 8 were under obligation to submit the election expenses.

7.4 In the case of *AC Jose v. Sivan Pillai [AIR 1984 SC 921]*, the Hon'ble Supreme Court identified plenary powers of the Election Commission. Relevant portion from the said judgment is reproduced as below:-

“To sum up, therefore, the legal and constitutional position is as follows: (a) When there is no Parliamentary legislation or rule made under the said legislation, the Commission is free to pass any orders in respect of the conduct of elections. 87 (b) where there is an Act and express Rules made thereunder it is not open to the Commission to override the Act or the Rules and pass orders in direct disobedience to the mandate contained in the Act or the Rules. In other words, the powers of the Commission are meant to supplement rather than supplant the law (both statute and Rules) in the matter of superintendence, direction and control as provided by Art. 324, (c) where the Act or the Rules are silent, the Commission has no doubt plenary powers under Art. 324 to give any direction in respect of the conduct of election, and (d) where a particular direction by the Commission is submitted to the government for approval, as required by the Rules, it is not open to the Commission

to go ahead with implementation of it at its own sweet will even if the approval of the Government is not given.”

7.5 In another landmark judgment in the case of ***Mohinder Singh Gill Vs. C.E.C. New Delhi [1978(1) SCC 405]***, the Hon'ble Supreme Court re-affirmed that Election Commission has plenary powers to be exercised for free, fair and transparent elections.

7.6 The Hon'ble Supreme Court in another case of ***Kishansing Tomar v. Municipal Corporation of Ahemadabad [2007(4) BCR 414 : (2006 8 SCC 352)]*** held that provisions applicable to the Election Commission of India are equally applicable to the State Election Commissions. It is also observed that the State Election Commissions too have plenary powers to be exercised in discharge of their duties.

7.7 As such, under its plenary powers, the State Election Commission, Maharashtra State (hereinafter referred to as '**Commission**' for the sake of convenience) issued Election Orders dated 10th August 2015 and 15th October 2016 whereby powers under Section 14B(1) and 14B(2) of the MVP Act were delegated to certain authorities. These Orders laid down 'time and manner' to be observed while lodging election expenses by the candidates.

7.8 So far as village panchayats are concerned, the power under Section 14B(1) of the MVP Act was delegated to the District Collectors while the powers under Section 14B(2) of MVP Act were delegated to

the Divisional Commissioner. This is so because, both the Sections 14(B)(1) and 14(B)(2) of the MVP Act confer the power of imposing disqualification and recalling/reducing disqualification on the State Election Commission itself. Under the principle that the same authority must not sit over an order passed by itself, the State Election Commission delegated the power to disqualify candidate(s) under Section 14(B)(1) of the MVP Act to the District Collector, and delegated the power under Section 14(B)(2) of the MVP Act to the Divisional Commissioner.

7.9 However, vide 'Election Order No.4 dated 7th September 2021', the State Election Commission re-organized the delegation of powers to be exercised to disqualify the members of local bodies under the provisions of respective Local Body Acts. In view of the Election Order dated 7th September 2021, power to disqualify a village panchayat member under Section 14B(1) of MVP Act remains delegated to the District Collector. However, power to recall or reduce the period of disqualification under Section 14B(2) of MVP Act as also under the provisions of other Local Body Acts, was taken up in the hands of State Election Commissioner in supersession of earlier delegation of power. For ready reference Clause (7) of the Election Order dated 7th September 2021 is reproduced as follows :

“7. The power to recall or reduce the period of disqualification:

- i. The powers to recall or reduce the said disqualification are provided in section 16(1)(F) of the Mumbai Municipal Corporation Act, 1888, section 10(1)(F) of the Maharashtra Municipal Corporations Act, 1949, section 16(1)(E) of the Maharashtra Municipal Councils, Nagar Panchayats and Industrial Township Act, 1965, section 15(B)(2) and 58(1E) of the Maharashtra Zilla Parishads & Panchayat Samities Act, 1961 and Section 14(B)(2) of the Maharashtra Village Panchayats Act, 1958.
- ii. This is a special power conferred upon the Commission which can be exercised by the Commission suo moto or at the behest of such disqualified member only.
- iii. This power is altogether different from the power provided in various local Acts as ‘Appeal’ by a party aggrieved by any order of an authority competent to impose disqualification (authorities as delegated power in clause 5 above)
- iv. The power to recall or reduce the disqualification is vested in the Commission. The order passed by the Commission in exercise of this special power shall be final.
- v. An application requesting the Commission to exercise the special power to recall or reduce such disqualification shall be termed as ‘Special Application’, and the order passed thereon shall be termed as ‘Special Order’.”

7.10 As such there can be no dispute that it is only the State Election Commissioner who is authorized and empowered to exercise the jurisdiction under Section 14B(2) of the Act. Restructuring the delegation of power under Section 14(B)(1) of the MVP Act and holding the power under Section 14(B)(2) of the MVP Act in its own hands, is the domain and privilege of State Election Commission.

7.11 We don’t comprehend with the submissions of Mr. Bodake, learned Counsel for the Petitioner that since the power under Section 14(B)(2) of the MVP Act was vested with the Divisional Commissioner on the date of initial disqualification, the State Election Commissioner could not have exercised the power under Section 14(B)(2) of MVP Act.

It is because the Statute itself confers the power under Section 14(B)(2) of the MVP Act on the State Election Commission, and the principle of Administrative Law that '***Delegation of Power never means Deletion/ Surrender of Power***'.

7.12 Here, we hold Petitioner's another objection be amiss wholly that as the power under Section 14(B)(2) of the MVP Act was with the Divisional Commissioner at the time of initial disqualification, the State Election Commission could not have entertained the Special Application under Section 14(B)(2) of the Act.

7.13 We find from the record tagged with the Writ Petition, that Respondent Nos.4 to 8 had approached the Divisional Commissioner, Pune against the order of disqualification imposed under Section 14(B)(1) of MVP Act. The Divisional Commissioner rightly refused to entertain such appeal in view of the restoration of power under Section 14B(2) of the MVP Act to the State Election Commission in view of the Election Order dated 7th September 2021.

7.14 The next limb of Mr. Bodake's argument follows his aforesaid objection. Mr. Bodake, learned Counsel for the Petitioner submitted that the Respondent Nos.4 to 8 ought to have persuaded an appeal under Section 16(2) of the MVP Act instead of Section 14(B)(2) of the MVP Act.

7.15 We have already observed that the provision of 14(B) of the MVP Act itself is a special provision. The power to recall or reduce the disqualification is conferred upon the State Election Commission itself by the Statute. The MVP Act itself provides the simple and short mechanism for disqualification on the point of submission of election expenses. Under these circumstances, the objection that an appeal ought to have been filed under Section 16(2) of the MVP Act is misconceived, and stands rejected.

7.16 This tempts us to refer to the observations made by the Hon'ble Supreme Court in the case of of ***Shobhabai Shide v. Divisional Commissioner, Nasik [(2022) 3 SCC 35]***. The Hon'ble Supreme Court explained two different contingencies and cause of action i.e. one under Section 14(B)(1) of the MVP Act and another under Section 16 of the MVP Act. While observing that the disqualification order under Section 14(B)(1) of the MVP Act could be assailed only under Section 14(B)(2) of the MVP Act before the State Election Commission or its delegatee as the case may be, their Lordships observed as follows:-

“18. Concededly, Section 16 is a provision which speaks about the disability from continuing as the member of a Panchayat, consequent to incurring disqualification or has been so declared under Section 14 of the Act. Once a Sarpanch/Member is disqualified under Section 14B by virtue of an order under Section 14B(1), it would give rise to two situations– the first is that the person concerned can invoke option under Section 14B(2) for removal of his disqualification or for reduction of the period of such disqualification. The second is the obligation fastened upon the

Collector to decide the issue as to whether vacancy has occurred on account of such disqualification. That question is required to be answered by the Collector in the first instance, in terms of Section 16(2) and to take follow-up steps thereafter in filling up such vacancy. The decision of the Collector on such question, referable to sub-Section (2) of Section 16, however, has explicitly been made appealable before the State Government or the delegate of the State Government. That is, completely, a different regime albeit a consequence of process referred to in Section 14B(1) - to declare a Sarpanch or a member as having incurred disqualification. This question decided by the Collector, is essentially in his capacity as a delegatee of the State Election Commission and, de jure, deemed to have been decided by the State Election Commission itself. Be that as it may, the question decided by the Collector under Section 16 is, in one sense, a ministerial act bestowed upon him to ascertain whether vacancy had arisen as a consequence of the disqualification order and to fill up such vacancy.”

7.17 At paragraph No.23 of its judgment in the case of ***Shobhabai*** (supra) the Hon'ble Supreme Court further observed that :

“23. Our attention has also been drawn to yet another decision of the same Bench of the High Court in Writ Petition No. 12276/2021 decided on 3.12.2021¹¹. In the said judgment, the legal position has been correctly expounded that the processes under Section 14B(1) and Section 16 are completely different, though concern the matter of disqualification and vacancy arising therefrom. In case, the Collector rejects the complaint and drops the proceedings in favour of concerned Sarpanch/Member, there would be no question of accrual of any vacancy. In contradistinction, if the Collector declares the member as having incurred disqualification, the follow-up issue required to be considered by the Collector under Section 16 then is to ascertain if any vacancy had arisen because of such disqualification. The two are different processes.”

7.18 As such, we hold that the State Election Commission has rightly exercised its Jurisdiction and power under Section 14(B)(2) of MVP Act to recall the disqualification imposed by the District Collector under Section 14(B)(1) of the MVP Act.

7.19 Now, let us turn to the last legal issue in the matter as regards to the effect of disqualification under Section 14(B)(1) of the MVP Act. Mr. Bodake, learned Counsel has submitted that if the Respondent Nos. 4 to 8 ought to be held disqualified under Section 14(B)(1) of the MVP Act for a term of 5 years from the date of disqualification order.

7.20 Again we place our hands on another judgment rendered by the Hon'ble Supreme Court in the case of ***Laximibai v. District Collector, Nanded [(2020) 12 SCC 186]***. Their Lordships clearly held that term of disqualification of a democratically elected candidate must pass the test of Proportionality.

It has observed as follows:-

“20. The disqualification of a candidate for five years passed Under Section 14B of the 1959 Act leads to disqualification for future election as well. Though, Section 14B of the 1959 Act empowers the Commission to disqualify a candidate for a period not exceeding five years from the date of the order, but to pass an order of disqualification for five years, which may disqualify him to contest the next elections as well requires to be supported by cogent reasons and not merely on the fact of not furnishing of election expenses. We find that the order of disqualification for a period of five years is without taking into consideration the extent of default committed by the Appellant and that the will of people is being interfered with in the wholly perfunctory way. We find that such mechanical exercise of power without any adequate reasons,

though required to be recorded, renders the order of disqualification for a period of five years as illegal and untenable. It is abdication of power which is coupled with a duty to impose just period of disqualification. Therefore, though the Appellant could be disqualified for a period upto five years, but we find that such period of disqualification must be supported by tangible reasons lest it would border on being disproportionate.”

7.21 We do not accept the objection of Respondent Nos.4 to 8 on the *locus standi* of Petitioner. We record our finding that Section 14B(1) of the MVP Act can be invoked by the District Collector *suo motu* under the power delegated to him or on a motion made to him by any person. Hence, we hold that *locus* of present Petitioner would not be so material as contended by the Respondent Nos.4 to 8.

7.22 Insofar as the contention of Petitioner as regards discrepancies in the amounts of transactions are concerned, we shall keep away our hands from such deep disputed questions of facts while exercising our jurisdiction under Article 226 of the Constitution of India.

7.23 Now before parting, we record another reason for which we are not inclined to allow the writ petition. Election to the village panchayat Marvade took place on 15th January 2021. In view of Article 243E(1) of the Constitution of India, term of the said village panchayat would end in January 2026. There is constitutional mandate to conduct election before the term of existing body expires. In other words, general elections to the village panchayat Marvade are absolutely at the

doorsteps. Under such circumstances, it would have been unjust to hold any democratically elected member disqualified at this juncture, even if case would have been made out.

7.24 So far as transacting election expenses without opening an independent / special bank account is concerned, the State Election Commission in the impugned order at paragraph Nos.6 and 7 has recorded its considered satisfaction that Respondent Nos.4 to 8 committed justifiable excuses. The logic and appreciation applied by the State Election Commission is also noticeable from another Election Order dated 24th January 2023 whereby it is explained that it was not mandatory to open a fresh bank account for the purpose of election, and election expenses can be transacted through the existing bank account. This Court, in the case of ***Vaishali Bhad v. Rahul Shivaji Bhad Writ Petition No.4860 of 2017, decided on 23rd January 2017*** held that transacting election expenses through bank account would not be mandatory and would not be a ground for disqualification.

7.25 Section 14(B) of the MVP Act itself speaks that disqualification would depend upon the 'satisfaction' of State Election Commission. The Commissioner has recorded his satisfaction on substantial compliance by the Respondent Nos.4 to 8 in recording the election expenses.

7.26 As regards to the nature of account, the Commissioner in his own wisdom observed that on sole ground of transacting election expenses from the account other than the directed, will not be fatal to the election of the Respondent Nos. 4 to 8.

7.27 The upshot of above discussion and observations is that impugned order passed by the Commission does not suffer from any illegality, and as such deserves to be upheld as being well founded.

8. Conclusion :

In the light of above and for the reasons stated herein-above, we hold that the Writ Petition miserably fails and it is accordingly dismissed. Rule is discharged.

[Ajit B. Kadethankar, J.]

[M. S. Karnik, J.]