

* **IN THE HIGH COURT OF DELHI AT NEW DELHI**

+ **W.P.(C) 8683/2014 & CM No.19976/2014**

% **Date of decision : 30th November, 2015**

DELHI STATE GOVT. EMPLOYEES COOP. HOUSE BLG.
SOCIETY LTD. Petitioner

Through: Mr. A.K. Gupta and Mr. Sumit
Gupta, Advs.

versus

REGISTRAR COOPERATIVE SOCIETIES, DELHI..... Respondent

Through: Ms. Sonam Gupta and Mr. Devansh
Arya, Advs. for R-1
Mr. Sanjay Poddar, Sr. Adv.
appointed as Amicus Curiear with
Mr. Govind Kumar and Ms. Pavni
Poddar

CORAM:

HON'BLE MS. JUSTICE GITA MITTAL

HON'BLE MR. JUSTICE I.S.MEHTA

JUDGMENT (ORAL)

GITA MITTAL, J

1. We are informed by Ms. Sonam Gupta, counsel for the respondent no. 1-society that the society has not indicated the period for which accounts have to be audited. It is further submitted that audited accounts for the period prior thereto have not been submitted with the office of the RCS. A third submission is made by her to the effect that the society was required to place its option about the auditor from the approved panel. This has not been done. A further submission is made with regard to the petitioner's claim that the

society came into existence and was registered in the year 1954, however, no records of the society are available in the office of the Registrar of Cooperative Societies. She submits that a direction be made to the petitioner-society to make available copies of all records to facilitate reconstruction of the records relating to the petitioner.

2. We are informed by Mr. Ashwani Gupta, learned counsel for the petitioner that there is a dispute with regard to the records of the society with the previous managing committee and that records prior to the year 2008 are not available. He submits that these records have not been handed over despite orders of the Registrar dated 12th September, 2014.

A prayer is made that in view of the non-availability of the records for the previous years, without prejudice to the contentions of the petitioner, the auditor would be furnished the complete bank statements from 1st April, 2008 and such record as is available. It is submitted that the auditor appointed by the Registrar of Cooperative Societies be required to conduct an audit from such period.

3. Our attention is also drawn to a letter dated 18th November, 2014 (**page 70**) from the petitioner to the office of the RCS informing that the society had appointed M/s R. Shyam Gupta & Co. Chartered Accountants from the approved panel to conduct the audit of the society for the period with effect from 1st April, 2008 till date.

In view of the above, we direct as follows :-

- (i) The petitioner shall furnish copies of all records in its power and possession relating to the affairs of the society including its incorporation and registration to the office of the Registrar

of Cooperative Societies within a period of two weeks from today. It shall be open for the respondent no. 1 to call for records from any other concerned and relevant authority to enable the reconstruction of record and to take a view thereon.

- (ii) The respondent no. 1 shall consider the request of the society made on 18th November, 2014 and pass orders for appointment of the auditor to conduct the audit of the available records of the petitioner with effect from 1st April, 2008 till date.
- (iii) The order appointing the auditor shall be communicated to the petitioner by the respondent no. 1 within a period of two weeks of the receipt of this order.
- (iv) The above directions are being made without prejudice to any objections legally available to the respondent no.1 with regard to the existence and affairs of the society.

This writ petition is disposed of in the above terms.

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GITA MITTAL, J

I.S.MEHTA, J

NOVEMBER 30, 2015

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