



BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 11.07.2019

CORAM:

THE HONOURABLE MR.JUSTICE S.M.SUBRAMANIAM

W.P. (MD) .No.20223 of 2014

C.Marcus

S/o Chinna Thevar,

No.Q 633 Nerkuppai Primary Agricultural

Co-operative Thrift and Credit Society,

Nerkuppai, Tirupattur Taluk,

Sivagangai District.

... Petitioner

-Vs-

1. The Joint Registrar of Co-operative Societies,
Sivagangai, Government Ladies College OPP. Side
Sivagangai District.

2. The Deputy Registrar of Co-operative Societies,
Sivagangai,
Government Ladies College Opp. Side,
Sivagangai District.

3. The Joint Director, (Co-operative Audit)
Office of the Joint Director of Audit.,
Block No.100, Anna Nagar,
Madurai 625 020.

4. The Assistant Director (Co-operative Audit)
Office of the Assistant Director of Co-operative Audit,
Opposite Government Ladies College,
Sivagangai, Sivagangai District.

... Respondents

Prayer: Writ Petition filed under Article 226 of the Constitution of India, to issue a Writ of Mandamus, directing the 1st and 2nd respondents to rectify the mistakes in the audit report of the year 2012-2013 and accord permission for payment of the salary and arrears to the petitioner as per the petitioner's representation dated 19.11.2014.

For Petitioner : Mr.R.Boomirajan

For Respondents : Mr.D.Muruganantham
Additional Government Pleader

ORDER

The relief sought for in the present writ petition is for a direction to direct the respondents 1 and 2 to rectify the mistakes in the audit report of the year 2012-2013 and accord permission for payment of salary and arrears to the writ petitioner as per his representation dated 19.1.2014.

2.The writ petitioner was working as a Secretary in No.Q 633 Nerkuppai Primary Agricultural Co-operative Thrift and Credit Society registered under the provisions of the Tamil Nadu Co-operative Societies Act. The writ petitioner as an employee of the Co-operative Society. If at all there is an audit objections, the same is to be scrutinised by the competent authority and all suitable actions are to be initiated by following the procedure contemplated. Contrarily, the Secretary of the Co-operative Societies cannot file a writ petition for a direction to rectify the audit report. Raising objections in an Audit report or rectification of the audit is an administrative affairs of the competent authority and Court cannot interfere with such administrative affairs. Only in the event of passing any consequential orders affecting the service rights of the writ petitioner then alone, he has to approach the competent appellate authority or revision authority under the provisions of the Act. Even in those circumstances, the petitioner at the first instance has to exhaust the remedy available under the statute and thereafter, approach the competent forum. This being the legal principles to be followed. The very relief sought for in the present writ petition is in relation to the administrative affairs, more specifically, the audit objections cannot be entertained and the petitioner is at liberty to approach the competent authority for scrutinising of the audit objections in the manner known to law.

3.With these observations, the Writ Petition stands dismissed. No costs.

Sd/-

Assistant Registrar (CS-II)

// True Copy //

Sub Assistant Registrar(CS)

To

1. he Joint Registrar of Co-operative Societies,
Sivagangai District Government Ladies College OPP. Side
Sivagangai District.



2. The Deputy Registrar of Co-operative Societies,
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Government Ladies College Opp. Side,
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+1 CC to Special Government Pleader (SR-74992[F] dated 12/07/2019
)

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