

*R.M. AMBERKAR*  
(Private Secretary)

**IN THE HIGH COURT OF JUDICATURE AT BOMBAY**  
**CIVIL APPELLATE JURISDICTION**

**WRIT PETITION NO. 7779 OF 2017**

Savita Magasvargiya Audyogik Sahkari Sanstha  
Maryadit, Ichalkaranji .. Petitioner  
**Versus**  
The State of Maharashtra and Ors. .. Respondents

**WITH**  
**WRIT PETITION NO. 7782 OF 2017**

Panther Schedule Cast Industrial Co-operative  
Society Limited. .. Petitioner  
**Versus**  
The State of Maharashtra and Ors. .. Respondents

**WITH**  
**WRIT PETITION NO. 7781 OF 2017**

Parivartan Magasvargiya Audyogik Sahkari  
Sanstha Maryadit, Tilwani .. Petitioner  
**Versus**  
The State of Maharashtra and Ors. .. Respondents

**WITH**  
**WRIT PETITION NO. 7783 OF 2017**

Sonai Magasvargiya Audyogik Sahkari Sanstha  
Maryadit Hatkangale .. Petitioner  
**Versus**  
The State of Maharashtra and Ors. .. Respondents

**WITH**  
**WRIT PETITION NO. 7785 OF 2017**

Haripriya Magasvargiya Audyogik Utpadak  
Sahkari Sanstha Maryadit, Tardal. .. Petitioner  
**Versus**  
The State of Maharashtra and Ors. .. Respondents

WITH  
**WRIT PETITION NO. 7784 OF 2017**

Govind Magasvargiya Audyogik Sahkari Sanstha  
Maryadit, Pethwadgav .. Petitioner

**Versus**

The State of Maharashtra and Ors. .. Respondents

WITH  
**WRIT PETITION NO. 7793 OF 2017**

Sanghmitra Magasvargiya Audyogik Sahkari  
Sanstha Maryadit .. Petitioner

**Versus**

The State of Maharashtra and Ors. .. Respondents

WITH  
**WRIT PETITION NO. 7787 OF 2017**

Sahyadri Aoudyogik Sahkari Sanstha Maryadit,  
Satara .. Petitioner

**Versus**

The State of Maharashtra and Ors. .. Respondents

WITH  
**WRIT PETITION NO. 7786 OF 2017**

Yshodip Magasvargiya Audyogik Sahkari  
Sanstha Maryadit, Majle .. Petitioner

**Versus**

The State of Maharashtra and Ors. .. Respondents

- .....
- Mr. Rahul B. Vijaymane for Petitioners in WP(s) 7779/2017 & 7793/2017
  - Mr. Rajaram Bansode for Petitioner in WP 7787/2017
  - Mr. Prashant Kulkarni i/by Mr. Abhijit Desai for Petitioners in remaining Writ Petitions
  - Mr. C.D. Mali, AGP for the State
- .....

CORAM : MILIND N. JADHAV, J.

DATE : DECEMBER 07, 2022

**P.C.:**

**1.** Heard Mr. Vijaymane, learned Advocate for Petitioners in Writ Petition Nos. 7779/2017 & 7793/2017; Mr. Bansode, learned Advocate for Petitioner in Writ Petition No. 7787/2017; Mr. Kulkarni, learned Advocate for Petitioners in remaining Writ Petitions and Mr. Mali, learned AGP for State.

**2.** On 23.11.2022, this Court passed the following order:-

. *Heard learned Advocates appearing for the respective parties for some time. Perused the record.*

2. *Mr. Kankal, learned AGP has placed on record copy of decision in the case of **Tirupati Magasvargiya Industrial Cooperative Societies Ltd. Shivnakwadi Vs. State of Maharashtra and Ors.**<sup>1</sup>. He submitted that Petitioners herein are also similarly placed.*

3. *Prima facie, it appears that the subject Petitions are filed on the basis of apprehension that action will be initiated against Petitioners due to discrepancies in their respective audit reports. For the last 5 years, no steps have been taken or action initiated, inter alia, questioning the Petitioners with respect to any discrepancies which have been observed in their audit reports.*

4. *Be that as it may, provisions of Section 82 and other provisions of the MCS Act, 1960 provide an effective remedy to the Petitioners for seeking rectification of audit report in the event of any such discrepancy being found therein. It is further trite that if action is initiated, then principles of natural justice will have to be followed by the concerned Competent Authority.*

5. *Petitioners are therefore directed to consider the aforesaid decision of this Court and above observations and inform the Court on next date.*

6. *Stand over to 07<sup>th</sup> December, 2022 under the caption "For Orders".*

**3.** These petitions were substantively heard on 23.11.2022. In view of the decision of this Court in the case of Tirupati Magasvargiya Industrial Co-operative Societies Ltd, Shivnakwadi (supra), the cause

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<sup>1</sup> Judgment dated 13.09.2017 passed in WP No.7909/2017 & companion petitions.

of action in the present petitions has not yet arisen. In the event, if any discrepancy is found in the audit report or rectification report submitted by the Societies, it is trite that the Statutory Authorities shall follow the principles of natural justice as also the statutory provisions under Sections 82 and 83 of the Maharashtra Co-operative Societies Act, 1960 and only after hearing the Petitioners, pass appropriate orders.

**4.** With the above directions, Writ Petitions are disposed.

**[ MILIND N. JADHAV, J. ]**

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