



BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 13.04.2022

CORAM:

THE HONOURABLE MR.JUSTICE **ABDUL QUDDHOSE**

W.P. (MD)No.4848 of 2022

WEB COPY

O.1880 Madura Coats & All Institution

Employees Co-op Thrifts & Credit Society,
Rep. by President,
Sannadhi Street,
Vikramasingapuram,
Ambasamudram Taluk,
Tirunelveli District.

.. Petitioner

Vs

1.Assistant Director of Co-operative Audit,
Meignana Street,
Palayamkottai Taluk,
Tirunelveli District.

2.Joint Director of Co-operative Audit,
HIG - 134, TNHB Colony,
Kamarajar Road, Anbu Nagar,
Palayamkottai Taluk,
Tirunelveli District.

3.Director of Co-operative Audit,
571, Anna Salai, 2nd Floor,
Amma Complex,
Veterinary Hospital Campus,
Nandanam, Chennai.

.. Respondents

PRAYER: Petition filed under Article 226 of the Constitution of India to issue a Writ of Mandamus, directing the 3rd respondent to consider and pass orders on petitioner's representation, dated 29.03.2021, seeking for re-audit of the petitioner society for the year 2019-20 for reversing the provision made towards bad and doubtful debts amounting to Rs.52,07,280/- within the period that may be stipulated by this Court.

For Petitioner : Mr.M.Jerin Mathew

For Respondents : Mr.M.Senthil Ayyanar
Government Advocate



ORDER

This writ petition has been filed for a Mandamus seeking for a direction to the third respondent to consider and pass orders in the petitioner's representations, dated 29.03.2021, seeking for re-audit of the petitioner's society for the year 2019-2020, within a time frame to be fixed by this Court.

2.Heard Mr.M.Jerin Mathew, learned counsel appearing for the petitioner and Mr.M.Senthil Ayyanar, learned Government Advocate, appearing for the respondents.

3.According to the petitioner, the third respondent in its audit has reversed the provision made towards the bad and doubtful debts amounting to Rs.52,07,280/- (Rupees Fifty Two Lakhs Seven Thousand Two Hundred and Eighty Only). According to the petitioner, the said reversal is wrong. In such circumstances, the petitioner's society has given a representation on 29.03.2021, seeking for refund. Since the representation has not been considered till date, the petitioner has filed this writ petition.

4.On the last hearing date, the learned Government Advocate, submitted before this Court that prior to the petitioner's representation, dated 29.03.2021, the society's lawyer has sent a notice to the respondents raising the very same contentions, as raised by the petitioner, which was rejected by the respondents by its order, dated 29.01.2022.

5.The learned counsel for the petitioner sought time to get instructions with regard to the same on the last hearing date. Today, the learned counsel for the petitioner would submit that in the order, dated 29.01.2022, pursuant to the notice sent by the petitioner's lawyer, all the contentions raised by the petitioner in this writ petition were not considered. In such circumstances, he would submit that the petitioner's representation will have to be considered afresh on merits and in accordance with law.

6.No prejudice will be caused to the respondents, if such an exercise is done.

7.For the foregoing reasons, this Court directs the third respondent to consider the petitioner's representation, dated 29.03.2021, seeking for re-audit of the petitioner's society for the year 2019-2020 on the ground that the respondents have erroneously reversed the bad and doubtful debts mentioned in the books of account of the petitioner amounting to Rs.52,07,280/- (Rupees Fifty Two Lakhs Seven Thousand Two Hundred and Eighty Only) and pass final orders on merits and in accordance with law, after affording a fair hearing to the petitioner, within a period of twelve weeks from the date of receipt of a copy of this order.



8. With the aforesaid directions, this writ petition is disposed of. No costs.

Sd/-

Assistant Registrar (W)

// True Copy //

/ /2022

Sub Assistant Registrar(CS)

TM

Note: In view of the present lock down owing to COVID-19 pandemic, a web copy of the order may be utilized for official purposes, but, ensuring that the copy of the order that is presented is the correct copy, shall be the responsibility of the Advocate/litigant concerned.

To

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Tirunelveli District.

2. Joint Director of Co-operative Audit,
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3. Director of Co-operative Audit,
571, Anna Salai, 2nd Floor,
Amma Complex,
Veterinary Hospital Campus,
Nandanam, Chennai.

+1 CC to M/s.SPL.GP. (SR-19177[F] dated 18/04/2022)

+1 CC to M/s.M.E. ILANGO, Advocate (SR-19066[F] dated 18/04/2022)

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RD(28.04.2022) 3P 6C