



**IN THE HIGH COURT OF JUDICATURE AT BOMBAY
BENCH AT AURANGABAD**

WRIT PETITION NO.14563 OF 2019

...

Sanjay Bhimraj Nandurbare.

.. PETITIONER

VERSUS

1] The State of Maharashtra

2] The Commissioner for Co-operation and
The Registrar, Co-operative Societies,
Maharashtra State, Pune

3] The District Deputy Registrar,
Co-operative Societies, Dhule.

.. RESPONDENTS

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Mr.A.D.Sonkawade, Advocate holding for Mr.A.V.Hon,
Advocate for the petitioner

Mr.R.S.Wani, AGP for the respondent-State.

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CORAM : ARUN R. PEDNEKER, J.

DATE : 11.12.2023

P.C. :

1] The petitioner has challenged the order dated
12.07.2019 passed by the Commissioner for Co-operation
and the Registrar, Co-operative Societies, Maharashtra
State, Pune and the order dated 16.09.2019 passed by the
Minister of State for Co-operation, Maharashtra State,
Mumbai in Revision Application No. 494 of 2019.

Brief facts leading to filing the present Writ Petition is as under :

2] The petitioner is a Auditor of the Tonde Vividh Karyakari Seva Sahakari Society Ltd, Tone and the petitioner has carried out the audit of the said society for two financial years i.e. 2014-15 and 2015-16. The petitioner - auditor submitted a report, pointing out following abnormalities in accounts :

1. संस्थेचे सभासद नसतांना बिगर सभासदांना कर्ज अदा.
3. मागील कर्ज येणे बाकी असताना नवीन कर्जवाटप
4. सभासदांच्या नावाने स्थावर मालमत्ता नसतांना कर्जवाटप / ७/१२ उताऱ्यावर नाव नसतांना कर्जवाटप
5. कलर्क पद नसतांना रु.59,000/- संस्था दप्तरी कुठलेही कागदपत्र नसतांना पगार अदा करणे.
6. कर्ज खतावणीत सभासदाचे नाव नसतांना आलेला कर्ज रक्कम भरणा त्यांची शहानिशा न करणे
7. सभासदाचा मूर्त्यु झाल्यानंतरहि कर्जवाटप.
8. बनावट नावाने कर्ज वाटप.
9. दुहेरी कर्ज वाटप

3] Taking into consideration aforesaid deficiencies, the respondent no. 3 accepted the audit report and directed the petitioner to register First Information Report against the Tonde Vividh Karyakari Seva Sahakari Society Ltd. However, the petitioner failed to register the First Information Report against the said society and in view of the provisions of Section 81 (5) (B) of the Maharashtra Co-operative Societies Act, the respondent no. 3 – District Deputy Registrar, Co-operative Societies, Dhule passed impugned order to disqualify the petitioner as Auditor and has been removed from the list of auditor for a period of 5 years.

4] The learned counsel for the petitioner submits that it was on his own report pointing out the deficiencies of Tonde Vividh Karyakari Seva Sahakari Society Ltd., action is taken against the petitioner for not registering FIR against the said society. Subsequently, the First Information Report is registered by the authorities concerned from a different auditor. The learned counsel for the petitioner submits that

the removal of the petitioner from the list of auditor for a long period of 5 years is unjustified for a minor default on the part of the petitioner. The learned counsel further submits that already 4 years has lapsed and that he is not able to apply for audit of the co-operative societies.

5] In view of the submissions made and looking to the nature of the illegality committed by the petitioner, that the petitioner has failed to register First Information Report and considering the said fact that the petitioner was himself responsible to point out the deficiencies of Tonde Society, it would be appropriate that the removal of the petitioner from the list of auditor is restricted till today i.e. for 4 years and 4 months only.

6] Writ Petition is disposed of accordingly in above terms.

[ARUN R. PEDNEKER]
JUDGE

DDC