

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

ANTICIPATORY BAIL APPLICATION NO. 1118 OF 2021

Ganesh Govind Khatavkar

...Applicant

vs.

The State of Maharashtra

...Respondent

Dr. Uday P. Warunjikar - Advocate for the Applicant

Mr. H. J. Dedhia - APP for the Respondent/State

CORAM : S. M. MODAK, J.

DATE : 19th JANUARY, 2023

P. C. :-

1. Heard learned Advocate for the Applicant and learned APP.

2. This Court has already granted interim protection to the present Applicant as per Order dated 26/04/2021. The allegation against present Applicant is that during audit of the Society, the present Applicant being the internal auditor has not brought to the notice of the Managing Committee about various irregularities and that is how he has breached the provisions of Section 81(5B) of the Maharashtra Co-operative Societies Act, 1960. The F.I.R. is lodged on 22/08/2019 against in all 13 persons. Whereas according to the

Applicant he has submitted the report on 30/08/2016. Its copy is placed on record. He wants to contend that he has fulfilled his statutory obligations.

3. My attention is invited to the Order dated 07/08/2021 passed in Anticipatory Bail Application No. 2080 of 2019 for the Chief Executive Officer-Shri Vilas Shravan Shinde and Anticipatory Bail Application No. 2084 of 2019 for the Applicant Sanjay Ramchandra Pandit who is Chartered Accountant. This Court has confirmed the interim protection granted by this Court. According to the learned Advocate for the Applicant his role is not different from the role alleged against the Applicant Sanjay Ramchandra Pandit.

4. On this background, learned APP pointed out that the one irregularity committed by the Applicant by not noticing irregularities committed in respect of one borrower Ravindra Suresh Shah. In fact he was not having deposit in the Society and he has been granted loan in excess of the limits.

5. Whereas the learned APP seeks time to verify the report given by this Applicant on 30/08/2016. The Applicant has got explanation to offer so far as this loan is concerned. My attention is invited to the particulars on page no. 34. The loan was granted to

the said Ravindra Suresh Shah on the recommendation of the Chairman Rajendra Gandhi and even the Applicant has recommended for the recovery of that loan. However in spite of various reminders, the Chairman Rajendra Gandhi has not taken any steps for recovery of that loan.

6. It is true that the auditor whether it is internal or external has to perform his duties casted upon him by the law. He has to independently audit the accounts. If he will try to shield the office bearers it can be certainly said that he has breached his statutory obligations.

7. I am inclined to confirm the ad-interim protection granted by this Court to the Applicant. The Police are investigating since 2019 and the report dated 30/08/2016 was very much annexed to the present application. Up till now the Police ought to have verified this report. I do not find that the role of the present Applicant is different from the role of the Chartered Accountant Sanjay Ramchandra Pandit.

8. So I find no reason to take different view and to give attendance to the present Applicant. Hence following order is passed:-

ORDER

- (i) The interim Order passed on 26/04/2021 is confirmed.
- (ii) The Applicant to give attendance to Koregaon Police Station, Satara on every Monday from 10.00 a.m. to 12.00 noon for three months.

9. Accordingly, application is disposed of.

[S. M. MODAK, J.]