

IN THE HIGH COURT OF JUDICATURE AT BOMBAY
CIVIL APPELLATE JURISDICTION

WRIT PETITION NO. 8525 OF 2024

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Dhanraj Dilipsingh Shinde And Ors. ...Petitioners
Versus
The State Of Maharashtra Throu.
Sec. Co-operation Dept And Ors. ...Respondents

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Mr.Kalpesh Patil with Mr.Mayur G.Sanap i/b Mr.Pratik Deshmukh
for the Petitioners.

Mr.Hamid Mulla, A.G.P for Respondent No.1 – State.

Mr.Manoj Patil for Respondent No.4.

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CORAM : AVINASH G. GHAROTE, J.
DATE : 24th JUNE 2024

P.C.:

1. The auditor has been appointed by the District Deputy Registrar in exercise of powers under the first proviso to section 81 1(a) of the Maharashtra Co-operative Societies Act (MCS Act) by its order dated 21.6.2022 (page 19-A) for the financial year 1.4.2021 to 31.3.2022, the challenge to which has been rejected by the Joint Registrar by his order dated 9.2.2024 in Appeal No.213 of 2023 (page 88), a further

revision against which before the respondent no.1 has been rejected by the order 31.5.24 (page121).

2. It is the contention of the learned counsel for the petitioners that in terms of the mandate of section 81 (1) (a) of MCS Act, the audit has to be completed within a period of 4 months from the close of the financial year, which was to end on 30.7.2024.

3. The next contention is that at the special audit report pointing out the defects, an opportunity under section 82 (1) of MCS Act ought to have been granted to rectify the defects and in case it is not rectified, an enquiry is required to be conducted by the Registrar under section 83(1) of MCS Act & without following this procedure, the proceedings under section 88 of the MCS Act has been initiated.

4. Issue notice to respondent nos.2 and 3, returnable on 8.7.2.2024. Learned AGP waives notice for respondent no.1. Mr.Manoj Patil, learned counsel for respondent no.4. Learned counsel for the petitioners seeks to delete respondent no.5. Leave is granted. Deletion be carried out forthwith. The parties are put to notice that the petition shall be finally

disposed of at the stage of admission itself and the pleadings be completed by 7.7.2024. The further proceedings in proceedings under section 88 of the MCS Act shall be stayed, till the returnable date.

(AVINASH G. GHAROTE, J.)