

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

WRIT PETITION NO. 18035 OF 2024

Dilip Prabhakar Jagtap And Ors

... Petitioners

Versus

The State Of Maharashtra

Throu. L.D Chief Sec. Dept Of

Co-Operation And Textile and Ors

... Respondents

Mr. Milind Deshmukh, for the Petitioners.

Ms. Aloka Nadkarni, AGP for Respondents-State.

CORAM : SANDEEP V. MARNE, J.

DATE : 18 MARCH 2025.

P.C. :

1) The Petition challenges order dated 1 October 2024 passed by the Divisional Joint Registrar, Co-operative Societies, Kolhapur Division, Kolhapur rejecting the Revision preferred by the Petitioners in which the Petitioners had challenged order passed by District Deputy Registrar directing conduct of test audit of the society under provisions of Section 81(3)(c) of the Maharashtra Co-operative Societies Act, 1960. In ***Dattatraya Mahadev Ugale and others Vs. State of Maharashtra, through its Secretary, Co-operation and Marketing Department and others***¹, a coordinate bench of this Court has held that an order directing conduct of test audit under provisions of Section 81(3)(c) is a mere administrative order and that Revision under provisions of Section 154 of the Act is

not maintainable. The view is reiterated by me in ***Sayaji Narayanrao Takwane Vs. Divisional Joint Registrar, Co-operative Societies, Pune Division, Pune and others***².

2) Since the order directing conduct of re-audit is a mere administrative order, the Petitioners have erroneously exercised the remedy of Revision against the said order. To this extent exercise of jurisdiction by the Divisional Joint Registrar in entertaining and deciding Revision preferred against order dated 4 March 2024 is erroneous. Since order dated 4 March 2024 is merely an administrative order, Petitioners would be at liberty to either exercise appropriate remedy in respect thereof or to await passing of an adjudicatory order based on findings recorded in test audit report. The order passed by the Divisional Joint Registrar on 1 October 2024 is accordingly set aside, not on merits but due to erroneous exercise of revisionary jurisdiction.

3) With the above observations and directions, the Petition is **disposed of**.

[SANDEEP V. MARNE, J.]

² Writ Petition Nos. 544 of 2025 and 12451 of 2024 decided on 4 February 2025.