

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

WRIT PETITION NO. 12512 OF 2024

Shree Mahalaxmi Bhakt Mandal

Kolhapur Through Its Trustee

R. A. Mevekari-Jadhav

... Petitioner

Versus

Joint Charity Commissioner Kolhapur

... Respondent

Mr. V. S. Shastry *for the Petitioner.*

Smt. V. S. Nimbalkar, AGP *for the Respondent-State.*

CORAM : SANDEEP V. MARNE, J.

DATE : 18 MARCH 2025.

P.C. :

1) The Petition challenges order dated 29 July 2024 passed by the Joint Charity Commissioner, Kolhapur rejecting application No. 3 of 2024 filed by the Petitioner-Trust.

2) It appears that the principal reason for rejection of application No. 3 of 2024 is the report submitted by the Auditor for the year 2022 and 2023. It appears that the Petitioner did not get an opportunity to deal with the observations made in the said audit report. It is the contention of the Petitioner that most of the observations in the said audit report are factually incorrect. To illustrate it is pointed out that the audit report erroneously recorded

that the trust has secured advance of Rs.34,98,038.00/- when the concerned returns would reflect that the said amount is actually given by the Petitioner to its employees towards advance.

3) In my view, therefore, it would be appropriate to grant an opportunity to the Petitioner to deal with the audit report at Exhibit 45. For that purpose it is necessary to remand the proceedings before the Joint Charity Commissioner.

4) The Petition succeeds partly. Order dated 29 July 2024 passed in application No. 3 of 2024 is set aside. Application No. 3 of 2024 is restored on the file of the Joint Charity Commissioner who shall proceed to decide the same afresh after grant of opportunity to the Petitioner to deal with the finding recorded in the audit report for the year 2022 and 2023 at Exhibit 45. All points on merits are expressly kept open. The Joint Charity Commissioner shall decide the remanded proceedings in an expeditious manner.

5) With the above directions, the Writ Petition is **partly allowed and disposed of.**

[SANDEEP V. MARNE, J.]