

Shabnoor

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

WRIT PETITION NO.1342 OF 2025

Vijay Lakhi & Ors.

... Petitioners

V/s.

District Deputy Registrar,
Co-operative Societies, H West Ward
& Ors.

... Respondents

Mr. Girish S. Godbole, Senior Advocate a/w Mr. Piyush Raheja a/w Samihan Vinchurkar a/w Mr. Jimish Shah, for petitioners.

Mrs. V. S. Nimbalkar, AGP for State – respondent Nos. 1 to 4.

Mr. A. Y. Sakhare, Senior Advocate a/w Mr. Prashant P. Kulkarni a/w Ms. Rachna Mamnani a/w Mr. Subhash Yadav, for respondent No.3.

CORAM : AMIT BORKAR, J.

DATED : FEBRUARY 13, 2025

P.C.:

1. **Rule.** Rule is made returnable forthwith.
2. The challenge in this petition is to an order passed by the Revisional Officer in exercise of power under Section 154 of the Maharashtra Cooperative Societies Act, 1960 (“MCS Act”), which in turn challenges the order dated 21 August 2024 issued by the District Deputy Registrar, Cooperative Societies, H Ward, Mumbai, whereby the District Deputy Registrar, appointed by respondent No. 2, acted as the Authorised Officer in relation to the special

general meeting to be conducted by respondent No. 3 – society.

3. Section 154 of the MCS Act empowers the Joint Registrar or the State Government, as the case may be, to entertain revisions in relation to any challenged “decision” or “order”.

4. This Court, upon a harmonious interpretation of Section 154 and the statutory scheme of the Act, finds substantial force in the petitioners’ contention. The recent judgment of this Court in *Dattatraya Mahadev Ugale & Ors. v. The State of Maharashtra & Anr.* (decided on 10 May 2024) authoritatively clarifies that an audit report or a test report, being preliminary or investigative in nature, cannot be construed as a “decision” or “order” within the ambit of Section 154 of the Act. The Court in *Ugale* underscored that the revisional jurisdiction under Section 154 is confined to examining decisions, awards, or orders that conclusively determine rights or obligations of parties, and not to procedural or preparatory documents such as audit/test reports. In the present matter, reliance on such preliminary reports to substantiate a final decision constitutes a misapplication of the statutory mandate and is thus untenable. Consequently, the impugned order passed by the Revisional Authority, being founded on a jurisdictional error in treating these reports as revisable, is rendered non est in law.

5. The letter appointing the District Deputy Registrar to supervise the special general body meeting does not amount to a “decision” or “order” under Section 154 of the MCS Act. It is equally pertinent to observe that the mere issuance of an administrative communication for procedural facilitation does not

imbue it with the character of a final adjudicative act. Hence, Revision No. 311 of 2024 is not maintainable, and accordingly, the order passed by the Divisional Joint Registrar in Revision No. 311 of 2024 is without jurisdiction, rendering it null and void ab initio.

6. In light of the binding precedent in Ugale and the evident lack of jurisdiction, the relief sought is hereby granted in terms of prayer clause (a).

7. The writ petition is accordingly disposed of in the above terms. No order as to costs.

(AMIT BORKAR, J.)