Shephali

IN THE HIGH COURT OF JUDICATURE AT BOMBAY
CIVIL APPELLATE JURISDICTION
WRIT PETITION NO. 1360 OF 2025

The Shetkari Shikshan Mandal Sangli through President …Petitioner

Versus

The State of Maharashtra through GP & Anr …Respondents

Mr Prathamesh Bhargude, with Sumit Sonare, for the Petitioner.
Ms Kavita N Solunke, AGP, for the Respondents-State.

CORAM G. S. KULKARNI & ADVAIT M. SETHNA, JJ.

DATED: 5 MARCH 2025

SHEPHALI SANJAY MORMARE

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PC:-

1. This petition under Article 226 of the Constitution of India is filed in quite peculiar facts on the inability of the petitioner to upload under the online mode the different audited accounts as per the requirements of Section 33 and 34(1)(A) of the Maharashtra Public Trust Act, 1950 (**"the said Act"**). The petitioner has contended that in the peculiar circumstances, the petitioner be permitted to file/submit the audited accounts by the offline mode and for which the order dated 25 September 2024 was passed by the Assistant Charity Commissioner and to that extent, the operative portion in paragraphs 3 and 4 of the impugned order passed by the

Assistant Charity Commissioner be quashed and set aside. The operative portion of the said order reads thus:

> "3. The Applicant Trust is hereby directed that it shall get registered the registration number of their Trust as the registration number of Pune Office and thereafter shall submit audit report pertaining to further period by online mode or else, the statement of accounts of the said Trust shall not be accepted by offline mode.
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> 4. The Superintendent is hereby directed that he shall not accept statement of accounts for the year 2023 to 2024 by the number of the said Trust i.e. E-954/Sangli/Pune by Offline mode."

2. The case of the petitioner is that it is a registered public trust under the provisions of the said Act. It was registered on 1 July 1997 at Sangli and was given a PTR number being PTR No. E-954/Sangli. In the year 2008, a scheme with respect of the public trust came to be framed and, more particularly, concerning its different activities, namely of running educational institutions, providing educational facilities for higher education and other incentive branches of education.

3. For better management and administration of the trust, the scheme was modified under a modification application no. 495 of 2011 made under the provisions of Section 50A(3) of the said Act. By an order dated 12 March 2012, the learned Assistant Charity Commissioner, Sangli allowed the scheme modification application. The trust accordingly came to be governed by the provisions of the modified scheme.

4. On 30 July 2018, the petitioner made another application under Section 36(iv) of the said Act *inter alia* for transfer of the petitioner trust from the registration office at Sangli to registration office at Pune. On such application, an order was passed on 6 September 2018 granting such transfer. Accordingly, the petitioner trust came to be registered at Pune and was subjected to the jurisdiction of Pune Regional Authorities in the office of the learned Charity Commissioner.

5. In view of such transfer, another application was made by the petitioner being Application No. 426 of 2018 allotting the old PTR number to the petitioner trust. Such application was allowed on 22 October 2018 by an order passed by the Deputy Charity Commissioner, Pune and the trust was renumbered as E-954/Sangli/Pune.

6. As there was a technical issue in the petitioner filing its audit reports by the online mode on 23 December 2019, the Deputy Charity Commissioner passed an order on an application filed on behalf of the petitioner permitting the petitioner to file the audit reports by the offline mode, for a temporary period and to resubmit the same through the online mode. Pursuant to such orders, the petitioner for the year 2022-23 had requested the Assistant Charity Commissioner to accept the audit reports in the physical form. By the impugned order dated 25 September 2024, the Assistant Charity Commissioner has partly allowed the said application, however, imposing the conditions as noted by us in paragraph 1 of this order and as objected by the petitioner.

7. It is, in these circumstances, the petitioner is before the Court praying for the following substantive reliefs:

> "(A) That this Honourable Court be pleased to issue a Writ Mandamus or Writ in the nature of Mandamus or nay other appropriate Writ, Direction and order under Article 226of the Constitution of India, 1950, quashing and setting aside the Condition No 3 of the Order dated 25/09/2024 passed by Ld Assistant Charity Commissioner-1, Pune Region,, Pune in Application No. 1047 of 2024.
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> (B) That this Hon'ble Court consequently be pleased to direct that either the system operating with the Ld. Assistant Charity Commissioner-1, Pune Region, Pune, may be modified so as to include the unique number like the number of the Petitioner herein viz. E-954/Sangli/Pune or allow the Petitioner herein to submit offline the audit reports as required by the provisions of Maharashtra Public Trust Act."

8. We have heard learned counsel for the parties. Having noted the aforesaid facts, it appears that there is a technical issue which appears to have arisen due to the transfer of the petitioner trust from the jurisdiction of the Sangli authorities to the Pune authorities functioning under the Charity Commissioner, State of Maharashtra. The petitioner is not averse to file the audit reports as per the requirements of the provisions of Section 33 read with Section 34(1)(A) of the said Act as any default would entail consequences under Section 41D(1)(a). The petitioner in these circumstances on the earlier occasion had approached the Assistant Charity Commissioner pointing out such difficulties being faced, because of the new registration number which was granted to the petitioner, namely, registration No. "E-954/Sangli/Pune" which appears to have caused such difficulties for the petitioner in uploading its online applications/ materials/ audit reports. This is certainly not a fault at the end of the petitioner, however, a technical lacuna with the department and the computerized system being used by the department. It cannot be said that the petitioner would not be entitled to avail of the benefit of the transfer which has been granted to the petitioner trust from Sangli to Pune, also there cannot be any quarrel with the registration number which has been granted to the petitioner, namely, E-954/Sangli/Pune.

9. In this view of the matter we are of the opinion that without the defect being modified in the system, the learned Assistant Charity Commissioner could not have passed orders in paragraphs 3 and 4 imposing such conditions on the petitioner. As on date, there is a technical difficulty by the online mode. The petitioner is not in a position to upload its audit report as also the applications. If this be the case, then certainly necessary modification would be required to be undertaken either in the registration number or any other technical modification in the computer system, as may be permissible. The petitioner does not have any quarrel with the registration if the registration number is suitably modified in the manner as may be permissible. Let this be undertaken by the Assistant Charity Commissioner or any other appropriate officer below the Charity Commissioner within a period of four weeks from the day a copy of this order is made available and the petitioner be accordingly permitted to upload its material as applied for by the online mode. However, as permitted in paragraph 1 and 2 of the impugned order, for the said reliefs, the petitioner is permitted to submit the audit reports for the subsequent financial year 2023-24 and 2024-25 by the offline mode. This is subject to a condition that as and when the changes are made in the system by the Assistant Charity Commissioner, the petitioner shall upload the audit reports by the online mode.

10. With the aforesaid directions, further adjudication of the petition is not called for. It is accordingly disposed of by keeping open all contentions of the petitioner on any other issue. No costs.

(ADVAIT M. SETHNA, J) **(G. S. KULKARNI, J)**