



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

WRIT PETITION NO.2946 OF 2025

Shri Kulswami Co-Operative Credit
Society Ltd.

..Petitioner

vs.

State of Maharashtra and ors.

..Respondents

Adv. U. B. Nighot, for the Petitioner.

Mr. N. C. Walimble, Addl.G.P. a/w Mr. P. G. Sawant, AGP, for
Respondent Nos.1 and 2-State.

Adv. Somnath Thengal, for Respondent Nos.5 to 8.

**CORAM : M. S. KARNIK &
N. R. BORKAR, JJ.**

DATE : 30th JUNE, 2025

P.C. :

1. Heard learned counsel for the parties.
2. What is under challenge is conducting of a test audit of the Petitioner-Society under the provisions of Section 81(3)(c) of the Maharashtra Co-operative Societies Act, 1960. Learned counsel for the Petitioner submitted that the request for conducting the test audit was rejected on previous occasion by the order dated 19th July 2024 passed by the Additional Registrar, Co-operative Societies which is at page 76 of the paper-book. It is submitted that vide a

communication dated 16th June 2025, which is placed on record, the Test Auditor has now written to the Society that the test audit will be conducted.

3. Learned AGP for Respondent Nos.1 and 2 requested for four weeks time to file affidavit-in-reply.

4. Learned counsel for Respondent Nos.5 to 8 relied upon the decision of this Court in **Mumbai District Central Co-op. Bank Ltd. vs. Commissioner And Registrar, Co-op. & ors.**¹ in support of his submission that no prejudice is caused to the Petitioner-Society by conducting a test audit.

5. All these issues will have to be examined after the affidavit-in-reply is filed by the State Government justifying as to why the test audit is being conducted despite taking a decision on the earlier occasion that a test audit is not required.

6. Till next date, there shall be ad-interim relief in terms of prayer clause (c).

7. The Society not to take any major policy decision till the next date.

¹ Writ Petition No.6697 of 2021 decided on 28th October 2021.

- 8.** List the matter on 4th August 2025.
- 9.** Reply, if any, to be filed within a period of four weeks from today.

(N. R. BORKAR, J.)

(M. S. KARNIK, J.)