

IN THE HIGH COURT OF JUDICATURE AT BOMBAY
CIVIL APPELLATE JURISDICTION

WRIT PETITION NO. 7078 OF 2025

Jakhelia and Associates Chartered Accountant ... Petitioner

Versus

Commissioner for Co-operation & Ors. ... Respondents

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Mr. S. Parthasarathy a/w. Ms. Rupali Padgulekar i/b One Point Legal Solutions for the Petitioner.

Mrs. Reena A. Salunkhe, AGP for Respondent Nos.1, 3 & 4.

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

DATED : **07th JULY, 2025.**

P.C. :

1. Heard learned counsel for the petitioner.
2. The petitioner is a partnership firm registered under the Indian Partnership Act, 1932. The petitioner is seeking quashment of the order dated 19.04.2024 passed by the Joint Registrar, Co-operative Societies. By the impugned order, the Joint Registrar has rejected the application of the petitioner for empanelment as auditor with the Co-operative Department for the reason that the petitioner's firm does not have its registered office within the State of Maharashtra.
3. Learned counsel for the petitioner submitted that though the petitioner is having head office at Umargam (Gujarat), the entire affairs of the firm are being carried out from its registered office at Mumbai. It is submitted that the petitioner was enrolled in the panel of certified auditor

since 2014 with Grade A as an Auditor in the Mahasahakar website which is the official website of the Department of the Co-operation, Marketing and Textile, Maharashtra State and in the year 2023, the petitioner had audited 23 co-operative societies. It is submitted that the registration of panel auditor was valid for a period of three years.

4. The learned AGP supported the impugned order. It is submitted that the petitioner does not have registered office in Maharashtra.

5. The rejection of the petitioner's request is on the basis of circular dated 16.10.2023. Clause 4(viii) of the said circular provides that registered office of the partnership firm has to be in Maharashtra. We find that there are documents in the form of income tax return which indicates the address of the petitioner as in Borivali in Maharashtra. It is seen that the petitioner was empanelled since 2014 and has conducted several audits. Respondent No.2 appears to be assigning a restricted meaning to the term registered office in Maharashtra as contained in Clause 4 (viii) of the said circular dated 16.10.2023. We are, therefore, inclined to quash and set aside the impugned order dated 19.04.2024 passed by the Joint Registrar, Co-operative Societies.

6. The Joint Registrar, Co-operative Societies (Audit) to consider the application made by the petitioner for empanelment afresh. The petitioner shall be permitted to produce on record the documents in support of its application. The petitioner to appear before the Joint Registrar, Co-operative Societies on 21.07.2025 at 11.00 a.m. After

hearing the petitioner, the Joint Registrar, Co-operative Societies to examine the matter afresh and pass a fresh order.

7. The petition is disposed of.

(N. R. BORKAR, J.)

(M. S. KARNIK, J.)