IN THE HIGH COURT OF JUDICATURE AT BOMBAY

CIVIL APPELLATE JURISDICTION

WRIT PETITION NO. 10756 OF 2025

S.M. Borkar and Associates Chartered Accountant Pro. Of Sandip M. Borkar	…	Petitioner
V/s.		
State of Maharashtra through Co.Op. Commissioner and Registrar and Ors.	…	Respondents

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Mr. Akash Rebello with Nadeem Sharma I.by Salman Athania, for the petitioner.

Mr. B.B. Dahiphale, AGP, for the respondent nos. 1 and 2.

Mr. Aashish Patankar, for the respondent no. 3.

CORAM : N.J. JAMADAR, J.

DATE : 20th AUGUST 2025

PC:

1. Heard the learned counsel for the parties.

2. The challenge in this petition is to a notice dated 25th June 2025 issued by the District Deputy Registrar, whereby the petitioner has been called upon to appear for hearing in relation to a complaint lodged by the respondent no. 3-Society seeking removal of the petitioner from the Panel of the Auditors.

3. I have perused the copy of the complaint dated 15th February 2025. The allegations in the complaint are in relation to the

withholding of the NOC by the petitioner for carrying out the statutory audit for the year 2024-2025. Though the dispute between the parties has its genesis in the fees which the petitioner is entitled to claim in relation to the audit for the year 2023-2024, the consequent action on the part of the petitioner has led to the complaint before the Deputy Registrar.

4. In this view of the matter, at this stage when the petitioner has been given a notice to appear for the hearing, exercise of writ jurisdiction is not warranted.

5. Needless to clarify that if any adverse order is passed against the petitioner, the petitioner would be at liberty to assail the said order. Keeping open that liberty and further clarifying that this Court has not entered into the merits of the matter, the petition stands disposed.

6. In the event an adverse order is passed against the petitioner by the Deputy Registrar, the same may not be given effect to for a period of two weeks.

(N.J. JAMADAR, J)