

Shabnoor

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

WRIT PETITION NO.15437 OF 2025

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Dattatray Jaywant Jadhav & Anr. ... Petitioners
V/s.
District Deputy Registrar,
Cooperative Societies & Ors. ... Respondents

Mr. Vineet B. Naik, Sr. Advocate with Mr. Sukand Kulkarni, and S. B. Khurjekar i/b Nachiket Khaladkar, for the Petitioners.

Mr. Abhishek C. Bhadang, AGP, for the State – Respondent Nos.1 to 4 & 6.

Mr. Pankaj Das, for Respondent No.5.

CORAM : AMIT BORKAR, J.

DATED : NOVEMBER 25, 2025

P.C.:

1. The grievance placed before the Court concerns the rejection of the petitioners' revision by the Revisional Authority. The Authority held that a report submitted under Section 81(5)(b) of the Maharashtra Co-operative Societies Act does not partake the character of a decision or order. Such a report only places material before the competent authority for further action. It does not determine rights. Section 154 confers revisional jurisdiction only against decisions or orders that affect rights or impose obligations. A report under Section 81 is a step in aid of further proceedings. The Revisional Authority has taken support from the decision of this Court in *Sayajirao Narayan Takwane v. Divisional Joint*

Registrar (Writ Petition No. 544 of 2025, decided on 4 February 2025). The view taken is in line with the statutory scheme. The revision was therefore not maintainable.

2. The petitioners submit that the officer who commenced the audit stood replaced before the report was submitted. They further submit that the period of audit travels beyond the permissible span of five years. These are questions that affect the legality of the audit exercise. These questions call for factual examination. Such examination cannot be undertaken when the revision itself is not maintainable. These contentions are therefore kept open. The petitioners may raise them in an appropriate proceeding where such issues can be tested on evidence and on law.

3. The learned Senior Advocate appearing for the petitioners states that the petitioners seek leave to withdraw the petition. The request is made with a view to pursue remedies available in law. They seek liberty to challenge the audit report and the order passed under Section 81(6). They seek liberty to raise all grounds available to them.

4. The request is reasonable. No prejudice will be caused to any party. The petition is permitted to be withdrawn. Liberty is granted to the petitioners to pursue such remedies as are available in law.

(AMIT BORKAR, J.)