



IN THE HIGH COURT OF JUDICATURE AT BOMBAY
NAGPUR BENCH : NAGPUR

WRIT PETITION NO.1728/2025

Shri Gajanan Nagari Sahakari Pat Sanstha Ltd. Akola .vs. The Divisional Joint
Registrar, Co-operative Society, Amravati and anr.

Office Notes, Office Memoranda of Coram,
appearances, Court's orders of directions
and Registrar's orders

Court's or Judge's orders

Mr. S. A. Mohta, Advocate for petitioner.

CORAM : **ANIL L. PANSARE, J.**

DATE : **MARCH 28, 2025**

After having heard for some time, the petitioner has restricted his challenge to order dated 14.02.2025, passed by respondent No.1 – Divisional Joint Registrar, Cooperative Societies, Amravati in Revision No.46/2024, dismissing application seeking condonation of delay. It appears that vide order dated 11.10.2023, respondent No.2 – District Deputy Registrar, Cooperative Societies, Akola, has ordered to conduct test audit for the year 2020-21, in terms of Section 81 (3)(C) of the Maharashtra Cooperative Societies Act, 1960.

2. It appears that the petitioner – society participated in test audit but is now aggrieved by the queries made by team of auditors which, according to the petitioner, is beyond the order dated 11.10.2023 passed by respondent No.2. Accordingly, the petitioner thought it proper to challenge order dated 11.10.2023.

3. Thus, after complying order dated 11.10.2023, maybe partly, the petitioner, because of certain queries made by the team of auditors, approached the revisional authority to challenge the order dated 11.10.2023 with a prayer to condone the delay. The reason put forth for condonation was that the test audit was under progress. This reason was found to be not sufficient and rightly so by respondent No.1. As stated above, the petitioner participated in the

test audit, meaning thereby that it has acted upon the impugned the order dated 11.10.2023. Merely because certain queries were made by audit team, cannot be a ground either to challenge order dated 11.10.2023 or to condone the delay for challenging the said order. There is thus no merit in the petition. The petition is dismissed. No order as to costs.

(Anil L. Pansare, J.)

Kahale