



C.R.P.No.5239 of 2024

IN THE HIGH COURT OF JUDICATURE AT MADRAS

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DATED: 06.01.2025

CORAM:

THE HONOURABLE MR. JUSTICE **D.BHARATHA CHAKRAVARTHY**

C.R.P.No.5239 of 2024

The Secretary,  
H.H.498, Nadalaganandal Primary Agricultural  
Cooperative Credit Society Limited,  
Tiruvannamalai Taluk & District.

... Petitioner

Vs.

1. S.Parsanathan
2. The Deputy Registrar of Co-operative Societies,  
Deputy Registrar of Co operative Societies office,  
Tiruvannamalai.

... Respondents

**Prayer:** Civil Revision Petition filed under Article 227 of Constitution of India to set aside the order dated 09.09.2021 in C.T.A.No. 4/2015 on the file of the Principal District Court, (Special Tribunal for Co-operative cases) Tiruvannamalai, reversing the order dated 06.04.2015 passed by the Deputy Registrar of Co-operative Societies, Tiruvannamalai Division in Surcharge Proceeding No.1/2014-2015.

For Petitioner : Ms.P.Charushree

For R1 to R3 : Mr.M.Murali  
Government Advocate



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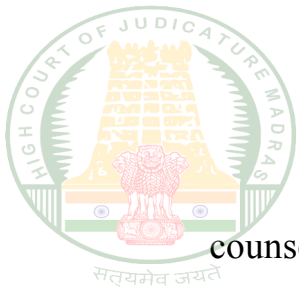
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### **ORDER**

The Civil Revision Petition is filed as against the order of the Principal District Court (Special Tribunal for Co-operative Cases) dated 09.09.2021 passed in C.T.A.No. 4 of 2015, thereby allowing the appeal filed by the respondent workman as against the order of surcharge passed under Section 87 of the Tamil Nadu Cooperative Manual.

2. The Principal District Court (Special Tribunal for Co-operative Cases) reasoned that the alleged losses related to the period 1999-2000 and the proceedings were initiated in the year 2014, (i.e) after a period of 14 years, whereas, as per Section 87 of the Tamil Nadu Co-operative Societies Act, it has to be initiated within a period of 7 years. Therefore, the appeal was allowed.

3. The learned counsel appearing for the petitioner management would submit that in this case, the audit proceedings were completed and the misappropriation itself was detected only after the completion of the audit proceedings in the year 2010 and therefore only, there is a delay. The learned

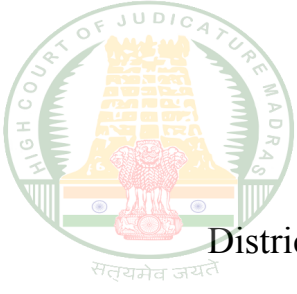


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counsel for the petitioner would draw attention of this Court to the Ground No.K of the Civil Revision Petition in this regard.

4. Firstly, a perusal of the order passed under surcharge shows that the enquiry proceedings were initiated pursuant to the audit reports of the year 1999-2000 to 2003-2004 and 2005 2006. Nothing is stated in the impugned order to indicate that the audit was completed only in the year 2010. Therefore, I am not in a position to agree with the said ground now raised before this Court. Secondly, it can be seen that, even as per the case of the respondents, the audit reports were finalised in the year 2010 and the proceedings were initiated in the year 2014. Though, it may be within a period of limitation, there was a delay of 4 years.

5. Similarly, the order of the Principal District Court (Special Tribunal for Co-operative Cases) was passed on 09.09.2021 and the revision is filed only now, again after a period of 4 years. When the workman concerned had retired from service in the year 2009, considering the overall facts and circumstances of the case, the amount due and the findings of the Principal



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District Court that it was not established that the surcharge proceedings were initiated within a period of 7 years, I am unable to interfere with the order.

Accordingly, the civil revision petition stands dismissed. No costs.

06.01.2025

Neutral Citation: Yes/No  
nsl

To  
The Deputy Registrar of Cooperative Societies,  
Registrar of Co operative Societies office,  
Tiruvannamalai.



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**D.BHARATHA CHAKRAVARTHY, J.**

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