$~72

* **IN THE HIGH COURT OF DELHI AT NEW DELHI**

\+ **W.P.(C) 9606/2025, CM APPL. 40370/2025 & CM APPL. 40371/2025**

INDU RAHEJA .....Petitioner

Through: Mr. Aadil Singh Boparai, Mr. Abhishek Dubey, Mr. Gurlabh Singh and Ms. Pragya Dhoundiyal, Advs.

versus

GOVT. OF NATIONAL CAPITAL TERRITORY OF DELHI & ORS. .....Respondents

Through: Ms. Urvi Mohan, Adv. for RCS/GNCTD. (M:7718992441)

CORAM:
JUSTICE PRATHIBA M. SINGH
JUSTICE RAJNEESH KUMAR GUPTA

<u>O R D E R</u>

% 15.07.2025

1. This hearing has been done through hybrid mode.

<u>CM APPL. 40370/2025 & 40371/2025 (for exemption)</u>

2. Allowed, subject to all just exceptions. Application is disposed of.

<u>W.P.(C) 9606/2025</u>

3. The present petition has been filed by the Petitioner – Ms. Indu Raheja under Article 226 of the Constitution of India, *inter alia*, assailing the order dated 23rd May, 2025 (hereinafter, '*impugned order*') passed by the Registrar of Cooperative Societies (hereinafter, '*RCS*').

4. A brief background of the present case is that a complaint was filed by the Petitioner under Rule 80 of the Delhi Co-operative Societies Rules, 2007 (hereinafter, '*DCS Rules*') raising various allegations against the Respondent No. 3- Naveen City Co-Operative Group Housing Society Limited

(hereinafter, '*Society*'), including certain discrepancies in the balance sheet, accounts, etc. In respect of the allegations raised, the Registrar passed a detailed order, which is impugned before this Court, after issuance of Show Cause Notice and after hearing the parties.

5. The Respondents take a preliminary objection that under Section 116 of the Delhi Co-Operative Societies Act, 2003 (hereinafter, '*DCS Act*'), the Petitioner firstly must exhaust the revisional remedy before the Financial Commissioner.

6. Ld. Counsel for the Petitioner submits that the said jurisdiction would be a limited jurisdiction. Ld. Counsel has also highlighted certain discrepancies in the accounts of the Society. One of the allegations is that regular income tax returns have not been filed by the Society.

7. In response, ld. Counsel for the Society submits that the allegations are devoid of merit and the Society is filing regular income tax returns and if there is any mistake in the chartered accountant's report, the same is an inadvertent mistake at best.

8. On an overall view, ld. Counsel for the Society further submits that the discrepancies being now pointed out in the balance sheet or in the chartered accountant's report are not the allegations in the complaint. The jurisdiction of the RCS was to merely look into the allegations in the complaint and not beyond that.

9. Ms. Mohan, ld. Counsel for the RCS also submits that the Registrar has given adequate reasoning in his order while rejecting the request for special audit under Rule 80 of the DCS Rules.

10. The Court has heard ld. Counsel for the parties and considered the record. A couple of objections being raised by the Petitioner insofar as a loss

of Rs.12,492/- being reflected as a profit clearly appear to be an inadvertent error by the chartered accountant, as in other places, Rs.12,492/- is clearly reflected as loss.

11. Insofar as certain balances in the bank account of the Society in the South India Bank is concerned, the same has not been raised in the complaint and the Society has explained the same.

12. Finally, insofar as non-filing of income tax returns is concerned, this issue, if not already raised, may be looked into by the RCS, if required, in accordance with law.

13. The Petitioner is free to avail of her remedies in respect of the impugned order under Section 116 of the DCS Act by approaching the Financial Commissioner.

14. The petition, along with pending applications, is disposed of in these terms.

15. All the rights and contentions of the parties are left open.

PRATHIBA M. SINGH, J

RAJNEESH KUMAR GUPTA, J

JULY 15, 2025/*dk/ck*