N THE HIGH COURT OF JUDICATURE AT BOMBAY
BENCH AT AURANGABAD

WRIT PETITION NO.15584 OF 2026

Govindrao Gnyanoba Makne,
Age-60 years, Occu- Agriculturist,
R/o. Chakur, Tq. Chakur,
Dist. Latur ...PETITIONER

VERSUS

1. Divisional Joint Registrar Cooperative Societies,
Latur Division, Latur, Tq. & Dist. Latur

2. The Returning Officer,
Latur District Central Cooperative Bank
Ltd, Parbhani, Tq. Parbhani, Dist. Parbhani

3. Latur District Central Cooperative Bank Ltd.
Parbhani, Tq. & Dist. Parbhani

4. Santosh Nanasaheb Patil,
Age-55 years, Occu-Agril,
R/o. Shelgaon, Tq. Chakur,

5. Dharmapal Ramrao Patil,
Age-52 years, Occu-Agril,
R/o. Shivni (M), Tq. Chakur,
Dist. Latur

6. Pardip Narayan Jadhav,
Age-62 years, Occu-Agril,
R/o. Gharola, Tq. Chakur,
Dist. Latur ...RESPONDENTS

Mr. V. D. Sapkal, Senior Advocate a/w Mr. Rohit Patil a/w Mr. Amit Gadekar i/b Mr. N. R. Pawade, Advocate for the Petitioner
Mr. V. H. Dighe, Advocate for Respondent No. 2
Mr. S. V. Adwant, Advocate for Respondent No. 3
Mr. D. J. Chaudhari, Advocate for Respondent No. 4
Mrs. D. S. Jape, AGP for the Respondents-State

AND

WRIT PETITION NO.15585 OF 2026

Dharmpal Annarao Devshette,
Age-60 years, Occu- Agriculturist,
R/o. Belsangvi, Tq. Jalkot,
Dist. Latur ...**PETITIONER**

VERSUS

1. Divisional Joint Registrar Cooperative Societies,
   Latur Division, Latur, Tq. & Dist. Latur

2. The Returning Officer,
   Latur District Central Cooperative Bank
   Ltd, Latur & Resident Deputy Collector, Latur

3. Latur District Central Cooperative Bank Ltd.
   Parbhani, Tq. & Dist. Parbhani

4. Ashish Ajit Rajurkar,
   Age-40 years, Occu-Agril,
   R/o. Gavhan, Post Atnoor,
   Tq. Jalkot, Dist. Latur

5. Vividh Karyakari Seva Sahakari
   Sanstha Maryadit, Belsangvi
   Tq. Jalkot, Dist. Latur

6. Baburao Madhavrao Jadhav
   Age-62 years, Occu-Agril,
   R/o. Viral, Post. Patoda
   Bk., Tq. Jalkot, Dist. Latur ...**RESPONDENTS**

Mr. V. D. Sapkal, Senior Advocate a/w Mr. Rohit Patil a/w Mr. Amit Gadekar i/b Mr. N. R. Pawade, Advocate for the Petitioner
Mr. V. H. Dighe, Advocate for Respondent No. 2
Mr. S. V. Adwant, Advocate for Respondent No. 3
Mr. D. J. Chaudhari, Advocate for Respondent No. 4
Mrs. P. V. Diggikar, AGP for the Respondents-State

CORAM : MANJUSHA DESHPANDE, J.
RESERVED ON : 02nd NOVEMBER, 2026
PRONOUNCED ON : 04th NOVEMBER, 2026

ORAL JUDGMENT :

1. Rule. Rule is made returnable forthwith. With the consent of the parties the Petition is taken up for final disposal.

2. Since both these writ petitions raise a common issue, it can be decided by way of a common judgment.

3. Heard the learned Advocates for the respective parties.

4. Both these writ petitions raises common issue about the correctness of rejection of the nomination papers filed by the respective Petitioners, that have been rejected on the ground of default of V. K. S. S. Society, without properly considering the actual bank transaction and the effect of Government Circular dated 26-11-2025 and Government Resolution dated 10-10-2025.

WRIT PETITION NO.15584 OF 2026

5. Mr. V. D. Sapkal, learned Senior Advocate for the Petitioner submits that the petitioner is a duly authorized representative of the Society. The election of the Board of Directors of Bank was declared and the election process has commenced in

accordance with the provisions of Maharashtra Co-operative Societies Act, 1960 and the Maharashtra Co-operative Societies (Election to Committee) Rules 2014. As per the election program of the District Central Cooperative Bank, Latur, the Petitioner has submitted his nomination paper, to contest the election of Board of Directors from the Chakur constituency. The nomination paper was accompanied by requisite documents, in support of his eligibility to contest the election. During the scrutiny of nomination papers on 19-10-2026, Respondent No. 4 raised an objection to the nomination of Petitioner alleging that the Society was a defaulting Society as on 16-10-2026 and the Society had failed to satisfy the requirement of byelaw No.35.1.2 (A-1).

6. It is submitted that in response to the objection raised by Respondent No.4, the Petitioner has filed a detailed reply, denying the objection raised by Respondent No. 4 which was supported by relevant documentary evidence. It was stated that the society has regularly paid the interest towards the loan account with the Respondent-Bank. Further reliance is placed on Government Resolution 10-10-2025 and Circular dated 26-11-2025 wherein the Government has granted stay to the recovery of crop loan and also directed to reconstruct the loan obtained from the Co-operative

Societies. Apart from the defense that the account is regular, objection was also raised to the genuineness of the certificate issued by the Bank branding the Petitioner as 'defaulter'. The certificate of arrears of the Respondent-Society shows arrears to the tune of Rs.1,25,61,251/-

7. It is submitted that this document is not a genuine document, since it does not bear any outward number, it does not specify as to what is the period of default, no account number is mentioned in the certificate and footnote of the certificate contains a remark that the certificate is subject to the remarks of the Auditor. Thus, according to him, this is not an authentic document which could be relied upon to claim that the Society to whom the Petitioner represent is a defaulting Society. It is submitted that the Returning Officer solely relying on the certificate issued by the Bank, which certified the arrears to the tune of Rs.1,25,61,251/- has held that due to the arrears, Petitioner has incurred disqualification in view of Section 73 CA (i)(f) and byelaw of the bank i.e. byelaw No.35.1.2 (A 1) and 35.1.(b-3). It is submitted that the Returning Officer has relied on two documents supplied by the Petitioner along with his nomination form, which are the part of Audit report, which does not disclose any recovery for the year 2024-25 and 25-26.

8. The Petitioner has contended that so far as any default is

concerned, they have not received any written communication about any default committed by them. After recording this, the Returning Officer has held that the Petitioner has failed to prove with supporting evidence that, the Society is not a defaulter.

9. Mr. Sapkal, learned Senior Advocate submitted that the Returning Officer has cast negative burden on the Petitioner. The burden of proof is on Respondent No. 4-objector to prove that the Petitioner is ineligible to contest the election. The Petitioner has already filed the nomination form supported with necessary documents about his eligibility. If at all Respondent No. 4 was objecting to his nomination, it was his responsibility to demonstrate that the Petitioner is ineligible.

10. It is further contended that though reliance is placed on the certificate issued by the Bank, which is bereft of any details, no communication about the arrears or any notice demanding the arrears has ever been issued to the Petitioner. The Petitioner relies on the Government Resolution dated 10-10-2025 to contend that this Government Resolution was issued by the State Government to provide relief against the natural calamity of excessive rain to the beneficiaries in Districts and the Talukas affected by rains as mentioned in the annexure to the Government Resolution. This

Government Resolution has been issued so as to grant relief to the affected Talukas by providing certain measures of relief, such as (i) exemption from land revenue; (ii) reconstruction of loans from all the Co-operative societies; (iii) Stay to the recovery of loans from the agriculture and allied operations; (iv) exemption from monthly electricity bill; (v) exemption from the payment of examination fees from the students of 10th and 12th standard.

11. It is submitted that since the Society to whom the Petitioner represent is covered under the said Government Resolution, assuming that there are any arrears due against the Society, its effect has been stayed by the Government for a period of one year starting from 10-10-2025. It is further submitted that in furtherance of the Government Resolution dated 10-10-2025, circular has been issued by the Cooperative Marketing and Textile Department, providing for reconstruction of the loans of the Cooperative Societies and one year stay for recovery of loans in respect of agriculture allied operations. The provision is made in the said circular to the effect that the loans of the agriculturist from the affected Talukas shall be converted from short-term to long-term loans. So far as the recovery of loans is concerned, it was directed that the State-level Bankers Committee, Maharashtra State Cooperative Bank as well as the District Central

Cooperative Bank, shall take appropriate steps for the same and the Application of the circular shall be scrupulously followed. It is therefore submitted that since the Government Resolution dated 10-10-2025 as well as Circular dated 26-11-2025 has deferred the recovery of loan from the farmers. The dues of the Societies should not be treated as a disqualification for the members of such Societies, who are in arrears of the loans. He submitted that in view of the said Government Resolution and Circular the certificate dated 16-10-2026 should not have been issued by Respondent No. 3-Bank. He submits that since the Government Resolution is issued in exercise of Article 162 of the Constitution of India, it is equal to the law laid down by the legislature. He would attract the attention of this court to the A-Star given to the society, in its Audit by the certified auditor of the Co-operation department for the year 01-04-2023 to 31-03-2024, 01-04-2024 to 31-03-2025 and 01-04-2025 to 31-03-2026. He submits that in view of the A-Star given by the Auditor, the participation of the Petitioner should have been allowed by the Returning Officer.

12. Mr. D. J. Chaudhari, Advocate for the contesting Respondent No. 4 submitted that although the Petitioner is relying on the A-Star issued by certified Auditor, to the Petitioner in its Audit report. It is only certified for the period beginning from 01-04-2023 to

31-03-2026, whereas the certificate of arrears is issued by Respondent No. 3-Bank after the said period is over on 16-10-2026. According to him, there is nothing wrong with the certificate. It is issued in the due course of business and this certificate itself is sufficient to show the status of the Society to whom the Petitioner represents. He further submitted that the Government Resolution cannot water down the provisions of laws and byelaws. According to him, as per the Government Resolution, only certain concessions have been provided and no exemption is granted based on the said Government Resolution. According to him, the Government Resolution has been issued extending the benefits to the individuals and the same cannot be extended to the Societies. He submits that the Government Resolution did not extend any benefit to the Society. He further submitted that although the Petitioner is relying on the extracts of the account to show that the Petitioners have made some payments from the bank statement ending up to 30-09-2026, this statement only reflect that quarterly payment of interest made by the Society and the principal amount is still in arrears. Therefore, the Society is undoubtedly in arrears of the loan of Respondent No. 3 -Bank. He submitted that the powers of the Returning Officer under Rule 25 of the Maharashtra Cooperative Societies (Election to Committee), Rules

are limited and the Returning Officer has acted within the limits of his powers under Rule 25 and has rightly taken a decision to hold that the Petitioner does not qualify in view of byelaw No.35.1.2 (A-1) and as per Section 73 CA (i)(f) of the Maharashtra Cooperative Societies Act. Even before the Appellate authority, detail hearing has taken place and he has passed an order on every ground raised by the Petitioner. He would submit that Respondent No. 4 has rightly taken into consideration that the last date for clearing the dues of the bank was 30-06-2026 and due to default in making the repayment of the loan a demand notice has been issued to the Society on 02-07-2026. Hence Respondent No.1 has rightly passed an order holding that the Petitioner has failed to qualify as per the byelaw and as per Section 73 CA (1)(f) of the Maharashtra Cooperative Societies Act. Hence no interference is warranted in the order passed by the Respondent authorities. In support of his submission regarding the binding nature of byelaw, he would rely on the decision in the case of *Sambha Gamgaram Pikale Vs State of Maharashtra reported in 1992 Bom. C.R. 700 in Dalsing Shamsing Rajput Vs State of Maharashtra and others reported in 2006 (5) Bom C. R. 691*.

13. Mr. Adwant, learned Advocate for Respondent No. 3-Bank submitted that the certificate issued by the Bank is in the format

which is maintained by the Bank and such certificates are issued in its regular course of business. Therefore, there is nothing wrong or anything suspicious about the certificate issued by the Bank. He submitted that said certificate has been issued by the authority who is the appropriate authority to issue such certificate. He submitted that the loan obtained by the Society was a short term loan for a period of one year and the Society is under obligation to make repayment of the same within the term prescribed in the loan agreement. He submitted that the said Government Resolution and Circular issued by the Government are not over and above the Act, byelaw and the directions issued by the RBI. The Government Resolution has been issued as a relief to the affected persons due to the natural calamity. The rules and byelaw governing the elections are to be strictly construed. The policy decision by the Government will not affect the statutory provisions. In support of his submission, he would rely on the decision of the Hon'ble Supreme Court in the case of *Ram Chandra Choudhary and others Vs Roop Nagar Dugdh Utpadak Sahakari Samiti Ltd. And /others reported in 2026 SCC Online SC 583*.

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14. Mr. Sapkal, learned Senior Advocate submitted that the Petitioner in this Writ Petition is the duly authorized representative of

V.K.S.S. Society, Belsangvi, Taluka Jalkot, District Latur. The petitioner submitted his nomination as a representative of VKSS Society, Belsangvi for the election of Board of Directors of Respondent No. 3-Bank. The nomination was accompanied by requisite documents in support of his eligibility. The Petitioner had filed the nomination from the constituency for the election from Primary Agricultural Credit and Vividh Karyakari Seva Cooperative Society and Grain Depositor Cooperative Societies, Taluka Jalkot, Dist. Latur. During the scrutiny of nomination papers, Respondent No. 4 raised an objection alleging that Society represented by the Petitioner had become a defaulter on 30.06.2026. Hence, the Petitioner is disqualified under Section 73CA(1)(f)(ii) of the Act and the byelaw. It was alleged that the bank had sanctioned a crop loan of Rs.16,18,570/- to the Society on 10-04-2025, repayable by 30-06-2026, from which an amount of Rs.6050/- remained outstanding after the due date. The other objection raised by the Respondent was that the Petitioner was previously serving as a member of the Managing Committee of the Society. However, due to personal reasons, he had tendered his resignation from the post of Managing Committee on 03-01-2026. Pursuant to which fresh elections were conducted for the post that has fallen vacant on account of the resignation of the

Petitioner. The election is also conducted by the Taluka Cooperative Election Officer by declaring the election program on 31.07.2026 appointing one G. S. Munde, Assistant Cooperative Election Officer and Assistant Registrar Cooperative Societies, to conduct the election. The minutes of the meeting has been placed on record, which bears the signature of Mr. Munde. He, therefore, submitted that since the authority of the Government itself had conducted the election for the post which had fallen vacant on account of his resignation, this itself is sufficient to prove that he is no more a member of the Managing Committee. In spite of that the Returning Officer in his order under Rule 25 of the Maharashtra Cooperative Societies (Election to Committee) Rules 2014 has held that the Petitioner was a Chairman of the Society and the day on which the nomination forms were filled in by the Petitioner, the Society was in arrears of the loan taken from the Bank. Thus, the Petitioner suffered disqualification in view of Section 73 CA(1)(f)(ii) of the Maharashtra Cooperative Societies Act. Hence his nomination cannot be accepted.

15. He submitted that even the appellate authority without application of his mind to the record produced before him, has got confused with the dates and events while recording that the date of resignation of the Petitioner. The copy of the resignation produced by

the Petitioner discloses date of resignation as 03-01-2026, whereas the Assistant Registrar of Cooperative Societies has received a resignation dated 05-10-2026. He submitted that once the election program is declared by the authority of the Co-operation department and the elections are also conducted by the authorized authority, there was no question of causing any confusion about the date on which the resignation had been tendered by the Petitioner. He submitted that the Petitioner is very much eligible since he had already tendered his resignation as a Chairman of the society. According to him, the disqualification for filing nomination to the election are contained in Section 73 CA (1)(f)(ii) of the Cooperative Societies Act and only in two contingencies the representative can be disqualified; (i) if he is a person who is a defaulter of Primary Agricultural Credit Cooperative Society; (ii) if he is an office bearer of a defaulting Primary Agricultural Credit Society. In the present case although it is alleged that the Petitioner continued to be a Chairman of the defaulting Primary Agricultural Credit Society, record discloses that the Petitioner has already resigned and after accepting his resignation fresh election for the said post has already been conducted. In view thereof, the Petitioner who is simply a Member of the Bank of the Society cannot be disqualified on the said ground. So far as other

grounds regarding the default and recovery of loan is concerned, he would submit that the argument advanced by him as the issue of deferment of recovery of loan as provided in the Government Resolution dated 10-10-2025 and circular dated 26-11-2025 would be applicable in the present case also.

16. Mr. D.J. Chaudhari, learned Advocate for Respondent No. 4 submitted that the Petitioner has played a fraud which is disclosed from the record itself. Relying on the document which is part of the Audit report which contains the list of Members of the Managing Committee as on 31-03-2026, which contains name of the Petitioner. He would contend that if the claim of the Petitioner, that he has resigned on 03-01-2026, is to be accepted, the name of the Petitioner could not have been the part of the list of Managing Committee as on 31-03-2026. Hence, according to him, the Petitioner has produced a bogus document to claim that he has resigned, in fact, he has not at all resigned, which can be supported from the list of Managing Committee Members as on 31-03-2026. He also submitted that so far as the applicability of the Government Resolution dated 10-10-2025 and circular dated 26-11-2025 is concerned, he would adopt the same arguments as advanced by him in Writ Petition No. 15584 of 2026.

17. In both these writ petitions the objection raised by the

respective objector i.e. Respondent No. 4 is based on the certificate issued by the bank on 16-10-2026. Both these certificates are titled as 'certificate of dues'. It has been issued by the Branch Manager with a disclaimer that this certificate is issued subject to the remarks of the Audit report. It mentions the amount that is due from the Society. However, it is bereft of other details such as the term of loan, the day on which it became due, when was the default committed by the Society and the account number of the respective Societies. Without disclosing material details about the amount such as the day on which the default is committed and the type of account, it becomes difficult to rely on such certificate for disqualifying a candidate who has filed his nomination.

18. In Writ Petition No. 15584 of 2026 the Petitioner has been held to be disqualified on account of disqualification incurred in view of Byelaw No. 35.1.2 (A-1) and Section 73CA (i)(f) of the Maharashtra Co-operative Societies Act. Byelaw No. 35.1.2(A-1) provides that any member of society who propose to contest the elections to the Managing Committee should by eligible as per byelaw No.5 (15) and such Society should be a member of the Bank. So far as byelaw No.5(15) is concerned, it requires that the affiliated Member Society of the Bank, should not be in arrears of the loan of the Bank as

well as of any other Society.

19. In the present case, for the first time before the Appellate authority, the stand is taken by the Bank that the sanctioned loan was to be repaid till 30-06-2026, since it is not repaid, a certificate is issued by the Bank. So far as the arrears / dues of the Bank is concerned, the Government Resolution dated 10-10-2025 has granted stay for the recovery of loans disbursed for the agricultural affiliated operations. This Government Resolution was issued on 10-10-2025, which was in operation till 10-10-2026. Thus, the day on which certificate towards the dues was issued by the Bank, considering the stay to the recovery given by the Government, such certificate could not have been issued by the Bank to defeat the right of the Petitioner as a member representing the Society. Although the Respondents have argued that the Government Resolution is not binding on the Bank, the circular issued by the Cooperation Marketing and Textile Department dated 26-11-2025, clearly mandates that the Commissioner for Cooperation should ensure that the directions issued in the circular are scrupulously followed. The State Level Bankers Committee, Maharashtra State Cooperative Bank, and the District Cooperative Bank have been directed to take appropriate steps for implementation of the directions issued in the circular as well as the Government

Resolution. Although it is contended that this resolution will be applicable to the individual farmers, however, it needs to be appreciated that in view of the stay to the recovery from the individual farmers who received loan from the Society, the recovery of the Society is also affected. Similar cascading effect can be seen on the recovery of loan disbursed to the Society by the Bank and the loan disbursed in favour of the Bank. If the farmers are granted protection by way of stay to the recovery, consequently the Society, would not be in a position to make repayment of the loan obtained from the District Central Cooperative Bank for distribution to the farmers. Hence, the directions issued are not limited to the extent of the individual members, but it equally applies to the Societies and Banks, who are restrained from making recovery from its Members. Due to the deferment of recovery of arrears of loan for a period of one year, the account of the Society cannot be termed as account in arrears of loan. The effect of the Government Resolution on the recovery of loan from the Members of the Society and in turn by the Society with the Bank has not at all been appreciated by the Returning Officer as well as by the Appellate authorities.

20. The alleged disqualification of the Petitioner is based on the so called default of the society, relying on the certificate issued by

the Bank which is titled as certificate of arrears. It is not accompanied by any notice intimating the overdue arrears. The account no, the date on which the payment became overdue etc., details are not available. It appears that the details of the loan account, were not available before the returning officer, and were made available for the first time before the appellate authority. In the order of the appellate authority it is observed that the due date for repayment was 30-04-2026. since the amount of Rs.1,25,61,251/- and interest thereon is not paid the society is in default and is disqualified in view of Section 73CA (1)(f)(ii) of the Maharashtra Co-operative Societies Act.

21. The Returning Officer as well as the Appellate Authority relying on the certificate issued by the Bank has declared that society is in default of loan and Petitioner being a member of the Managing Committee of society incurs disqualification.

22. As observed hereinabove the certificate does not contain the details of the account, the date on which the loan become overdue, in absence of necessary details, the certificate cannot be relied to deprive the Petitioner of his legitimate rights in absence of reliable and sufficient proof. The Petitioner has alleged malafides against the contesting Respondents to contend that the certificate issued by the bank is on the last date of filing nominations. There appears to

substance in the allegations of the petitioner to some extent since, no document showing default of society prior to issuance of certificate of arrears is placed on record. Thus on the basis of document that did not hold authenticity the Returning Officer could not have rejected the nomination of the Petitioner.

23. The account statement of the society placed on record discloses that the society has deposited interest towards the loan in the account regularly, the last entry towards deposit of arrears to be made on 30-09-2026.

24. Hence, the order passed by the Returning Officer dated 19-10-2026 is not a reasoned order and the order dated 29-10-2026 passed by the Appellate authority i.e. the Divisional Joint Registrar Cooperative Societies, has been issued misinterpreting the provisions of the Maharashtra Cooperative Societies Act as well as the byelaw and the same are required to be set aside, since it amounts to taking away the right of the Petitioner to contest the election as provided under Section 73CA (1)(f) of the Maharashtra Cooperative Societies Act. Although the Hon'ble Supreme Court has taken a view that the Court shall not interfere in the election once the election program has been declared, it has carved out an exception holding that when the rejection of the nomination is patently illegal permitting such

interference, the present case would fall in those exceptional cases.

25. In addition to the aforementioned observations, in Writ Petition No. 15585 of 2026 the disqualification of the Petitioner is allegedly on the ground that he is a Chairman of the Society. The documents on the record undisputedly disclose that the election to the seat that has fallen vacant on account of resignation of the Petitioner has already been conducted by the Taluka Co-operative Election Officer and Assistant Registrar Cooperative Societies, Latur, which can be reflected from the order dated 31-07-2026, whereby the election program for filling up the post vacated by the Petitioner was declared. Similarly, the minutes of meeting of the Managing Committee also supports the stand taken by the Petitioner about his resignation. The authorized officer of the Government clearly holds that the post which the Petitioner was holding has fallen vacant on account of his resignation and therefore, it was necessary to conduct election for the said post and accordingly, the election program has been declared. Therefore, there remains no doubt about the resignation of the Petitioner which is accepted and therefore, he has filled in his nomination simply as a Member of the Society. So far as the capacity in which the Petitioner has filled in his nomination form he cannot be said to have incurred disqualification in view of Section 73CA(1)(f)

(ii) which provides that a disqualification shall be incurred if a person is a defaulter of Primary Agricultural Credit Cooperative Society or is an Office-bearer of defaulting Primary Agricultural Credit Society. Since he ceased to be a Member of the Managing Committee, upon his resignation on 03-01-2026 itself, therefore, there is no impediment for a Member to represent such Society in the elections to the Member of Managing Committee of the Bank. Since the disqualification of the Petitioner is based on conditions of disqualification contained in Section 73CA(1)(f)(ii), in view of resignation of the Petitioner as a Chairman of the Bank on 03-01-2026 he continues to be a member and he does not incur any disqualification this representation of the society will be in capacity as member, which is permissible and it does not amount to disqualification. Mr. Chaudhari, learned Advocate has argued that the statutory provisions of the Maharashtra Co-operative Societies Act, 1960, will prevail over the Government Resolution and the Government Resolution does not bind the bank. According to him, if any exemption are to be granted, the power to grant exemption from the provision of the Maharashtra Co-operative Act, 1960, is provided under Section 157 of the Maharashtra Co-operative Societies, Act 196, which empowers the State Government, to exempt any society or class of society from provisions of the Act or

Rules. Since the State Government has not issued any such directions, the Government Resolution dated 10-10-2025 and Circular dated 26-11-2025, are not applicable to the Elections of the Bank. He further submitted that the proviso limits the power of State Government, to issue any order of exemption for issues covered by 73 CB of the Maharashtra Co-operative Societies Act which is regarding Constitution of State Cooperative Election Authority, its power and functions. Thus, the powers of State Government are curtailed with regard to issuing directions to the State Co-operative Election Authority and his powers.

26. The submission of Mr. Chaudhari, cannot be countenanced. It is also not in dispute that the policy of the Government cannot override, supersede or run counter to the existing statutory laws. Government Resolution cannot nullify a statute, however, the gaps can be filed in by a Government Resolution on a particular issue. The Government Resolution issued on 10-10-2026, is a mitigating measure taken by the Government to deal with the unprecedented situation prevailing due to excess rains. Hence, to tackle the situation, as one of the measures of damage control, and provide relief to the farmers, the Revenue and Forest Department, which controls and regulates the finances of the State has issued the

Government Resolution declaring reliefs. In furtherance of the Government Resolution dated 10-10-2025 a circular is issued by the Corporations, Marketing and Textile Department on 26-11-2025. Though the Government Resolutions may not have an overriding effect on statute, but it certainly can grant relief of reconstruction of loans, and defer the repayment of loan. This does not in any way take away the right of the Bank to recover the loans, it is only deferred. It does not have an overriding effect on the statutory provisions. The Government Resolution has merely deferred the recovery of loans for one year.

27. Thus, in the wake of the observations made herein above, the order passed by the Returning Officer AS well as the Appellate authority in both the writ petitions i.e. WP/15584/2026 & WP/15585/2026 become unsustainable in law and is accordingly quashed and set aside. Consequently, the writ petitions are allowed in terms of prayer clause-B & C.

28. The Respondents are directed to include the name of the Petitioner in both the petitions in the list validly nominated candidates forthwith.

29. Rule made absolute in above terms.

[MANJUSHA DESHPANDE, J.]

VishalK/91wp15584.26