

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

WRIT PETITION NO.890 OF 2021

Divisional Accounts Officer/Divisional
Accountants Association, Maharashtra
Through its President-Santosh Kumar Jha ...Petitioner
Versus
State of Maharashtra and Ors. ...Respondents

***WITH
INTERIM APPLICATION NO.1188 OF 2026
IN
WRIT PETITION NO.890 OF 2021***

Accountant General (A&E)-II, Nagpur and Anr. ...Applicants

IN THE MATTER BETWEEN:-

Divisional Accounts Officer/Divisional
Accountants Association, Maharashtra
Through its President-Santosh Kumar Jha ...Petitioner
Versus
State of Maharashtra and Ors. ...Respondents

***WITH
INTERIM APPLICATION NO.15302 OF 2024
(FOR INTERVENTION)
IN
WRIT PETITION NO.890 OF 2021***

Ajit Vijaykumar Shinde

...Applicant

IN THE MATTER BETWEEN:-

Divisional Accounts Officer/Divisional
Accountants Association, Maharashtra
Through its President-Santosh Kumar Jha

...Petitioner

Versus

State of Maharashtra and Ors.

...Respondents

Mr. Sumit Kate i/b Dr. Uday Warunjikar for the Petitioner.

Mr. Vinod Joshi for the Applicant in IA/1188/2026

Mr. A. V. Anturkar, Senior Advocate i/b Mr. Sugandh Deshmukh for
the Applicant/Intervener in IA/15302/2024.

Dr. Milind Sathe, A.G. with Mr. B. V. Samant, Addl.G.P. and
Mr. Karan S. Thorat, 'B' Panel Counsel for the Respondent – State.

Ms. Sudha K. Goud i/b Dr. Vinod Joshi for the Applicants in
IA/1188/2026 and for the Respondent Nos.3 to 5.

***CORAM: BHARATI DANGRE &
MANJUSHA DESHPANDE, JJ.***

DATE : 16th FEBRUARY 2026

P.C. :

1. In the order dated 9th January 2026, we took note
of the grievance of the petitioner being the Divisional Accounts
Officer/Divisional Accountants Association, Maharashtra, as

regards reconstitution of the Soil and Water Conservation Department of the Government of Maharashtra, by the Government Resolution dated 31st May 2017. Taking note of the grievance that the Department had changed its staffing pattern without approval of the Comptroller and Auditor General of India and without approval of the President, in the wake of Article 148 to 151 of the Constitution, which was intended to provide check and balance and ensure transparency in the accounts of the respective departments, we had perused the Government Resolution which had realigned various posts. While appreciating the grievance of the petitioner in the wake of the affidavit filed by the Principal Accountant General, (A&E)-II, Maharashtra, Nagpur, who had categorically stated that the respondent Nos.1 and 2 by their action of changing the structure of divisions and re-designating the posts of Divisional Accountants into the Accounts Officer Grade-B, had violated the provision of Maharashtra Public Works Accounts Code ('MPWA Code') conferring the power of making posting of Divisional Accounts Officer to Public Works Divisions to the Accountant General. As regards the Soil and

Water Conservation Department, the affidavit categorically stated that the department had amended certain provisions of the MPWA Code without approval of the Comptroller and Auditor General of India. In the light of the aforesaid stand placed before us, we requested the intervention of the learned Advocate General and in furtherance of our requests, the learned Advocate General Dr. Sathe, has marked his appearance before us.

2. Dr. Sathe has placed before us an affidavit filed by the Chief Secretary, Government of Maharashtra on behalf of the State, which is in addition to the earlier affidavits filed responding to the petition and he would invite our attention to a specific commitment in the said affidavit in paras 5 and 6 and according to him, it take care of the grievance of the petitioner.

The Chief Secretary of the Government of Maharashtra in paras 5 and 6 of the affidavit has stated thus:-

“5. In pursuance thereof, a meeting with Respondent No. 2 was convened by the learned Advocate General on 08.04.2025 to finalise the draft of additional affidavit to be filed in this matter.

During the said discussion, it was agreed that it would not be appropriate to amend the provisions of the Maharashtra Public Works Accounts Code by issuing Government Resolution. As per Paragraph No. 3.2.1 of the Maharashtra Public Works Accounts Code, for the purpose of maintaining accounts and reconciliation thereof, provision has been made for the appointment of Divisional Accountants in each divisional office through the office of the Accountant General and for submission of monthly accounts to the Accountant General through such Divisional Accountants.

6. I say that, pursuant to the meeting with Ld. Advocate General, the Respondent State, has decided to restore the posts of Divisional Accountants as it existed prior to G.R. dated 31.05.2017 and to continue the posts of Divisional Accountants as has been the longstanding practice in the Department and to carry out the work in accordance with the Code. The prior approval for this proposal is given in May, 2025 by the Hon. Cabinet Minister, Soil and Water Conservation as well as on 16.09.2025 Finance Department. Accordingly the proposal is submitted in May, 2025 which is under consideration for the Cabinet approval.”

3. Mr. Kate, representing the petitioner expresses satisfaction over the steps being taken as there is a commitment made on behalf of the State Government to restore the posts of the Divisional Accountants, as it existed prior to the issuance of Government

Resolution dated 31st May 2017 and to continue the said posts, as per the long standing practice in the department, for the purpose of carrying out the work, in accordance with the MPWA Code.

4. Interim Application No.15302 of 2024 is filed by one Ajit Vijaykumar Shinde seeking intervention, who has expressed interest in the outcome of the petition, as he is the one who is benefited by the Government Resolution dated 31st May 2017 and Mr. Anturkar, learned senior counsel, representing him would submit that with the decision of the State Government he would be impacted but keeping the option open for him to raise an appropriate challenge in an appropriate fashion, his request is to dispose of the Interim Application.

5. Accepting the statement made on behalf of the State Government through the Chief Secretary and the commitment made before us, through the learned Advocate General, we deem it appropriate to dispose of the petition with an expectation that the

steps contemplated in paras 5 and 6 of the affidavit shall be attempted in an expeditious manner.

Writ Petition is accordingly disposed of.

6. In view of the aforesaid, nothing survives for consideration in Interim Applications being Interim Application Nos. 15302 of 2024 and 1188 of 2026. The same are disposed of accordingly.

MANJUSHA DESHPANDE, J.

BHARATI DANGRE, J.