

Shabnoor

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

WRIT PETITION NO.6343 OF 2026

Anant Shanker Dalvi & Ors. ... Petitioners

V/s.

The State of Maharashtra & Ors. ... Respondents

Mr. Dinesh Kadam i/b Gaurish N. Satpute, for the
Petitioners.

Mr. A. A. Alaspurkar, AGP, for the State – Respondent
Nos.1 to 3, and 6.

CORAM : AMIT BORKAR, J.

DATED : MAY 6, 2026

P.C.:

1. The petitioner has instituted the present writ petition on 30 April 2026, challenging the order dated 19 October 2023. Challenge to the said notice at this stage is highly belated, having been filed after a lapse of nearly three years. Such a delayed challenge cannot be entertained in exercise of writ jurisdiction.

2. Furthermore, it appears from the record that the petitioner had due knowledge of the impugned order, as the petitioner had submitted a reply in the proceedings initiated pursuant to the audit undertaken in furtherance of the said order.

3. Accordingly, the challenge to the initiation of audit proceedings is misconceived and not maintainable.

4. Insofar as the reliefs sought against other members are concerned, it is noted that an efficacious statutory remedy is available to the petitioner. In view of the availability of such alternative remedy, this Court is not inclined to entertain the said prayers in writ jurisdiction.

5. Hence, keeping all contentions of the parties open, the present writ petition stands disposed of.

6. There shall be no order as to costs.

(AMIT BORKAR, J.)