IN THE HIGH COURT OF JUDICATURE AT BOMBAY

ORDINARY ORIGINAL CIVIL JURISDICTION

REVIEW PETITION NO. 29 OF 2025
IN
WRIT PETITION NO. 3828 OF 2024

T.S. Natrajan .. Petitioner

Versus

The State of Maharashtra & ors .. Respondents

…

Mr. Mohit Bhardwaj with Vinod Prajapati for the petitioner.
Jaymala Ostwal, Addl. G.P for the State.
Mr. Ajit Anekar with Ms.Priyanka Srivastava and Ms. Avanti Khere and Sanskruti More i/b Auris Legal for respondent no.4.

CORAM : BHARATI DANGRE &
MANJUSHA DESHPANDE, JJ
DATED : 12th FEBRUARY, 2026

P.C:-

1 The present Review Petition is filed seeking review of our judgment dated 6/2/2025, thereby dismissing the petition filed by the petitioner, a Member of respondent no.4 Society being aggrieved by the issuance of a Government Resolution dated 29/10/2014 and the Circular dated 14/12/2015.

The petitioner sought a writ of mandamus to carry out re-audit as per the order dated 10/11/2023 of the Society for the period from 2014-15 to 2017-18 and by alternative prayer, it was prayed that the test audit shall be conducted instead of re-audit for the years 2018-19, 2019-20, 2021-22.

2 On hearing the learned counsel for the petitioner, the Government Advocate and the counsel for the respondent no.4 Society, we clearly expressed that the petitioner who is seeking re-audit of the Society, has no locus to do so, as the earlier audit which was carried out, was not questioned by the Society.

In the wake of our observations that the petitioner lacked locus to raise a challenge, it was expressed that the petitioner did not made out a case to examine the validity of the directions, which request is not made by the Society, but one of the member of the Society and who is not clear, in his objective in seeking the re-audit/test audit, as the Society never demanded so.

3 In the exhaustive judgment, we dealt with the provisions of Section 74 of the Co-operative Societies Act, as regards the remuneration of the auditor with respect to the specific clauses in the Government Resolution and the Circular. Apart from this, the order also noted that the District Deputy Registrar, Co-operative Societies had asked the petitioner to deposit the audit fees in terms of the Circular and in absentia,

petitioner definitely cannot seek a relief, as now he wanted to raise an issue about the audit fee being payable and particularly, as regards the Co-operative Society, the petition was therefore, dismissed.

4 It is well accepted position that a Review Petition shall be entertained only when there is an error apparent on the face of the record and on hearing, the only ground which is made before us, is that the Petitioner had filed a rejoinder to the affidavit filed by the State as well as the Society and which was not taken into consideration.

The learned counsel would place reliance upon the decision of the Apex Court in case of **Mohd Akram Ansari Vs. Chief Election Officer and ors**,[1] and in particular, paragraph no.14 of the said order, which record that there is a presumption that a Judge deals with all the points which are pressed, but it is quite possible that some of the points are not dealt with and in that case, it is open for a party to point out to the Court concerned to pass appropriate orders, if a particular fact raised was not dealt with, and for this purpose it is permissible to seek an order of relief.

5 We have considered the authoritative pronouncement from the Apex Court, but on the facts of the case, we find that since we clearly found the petitioner lacking the locus and merely relying upon an order passed by the

1 (2008) 2 SCC 95

learned Single Judge on 2/7/2024 in Writ Petition No.8929 of 2024, where the learned Single Judge had held that the Revision under section 154 of the Maharashtra Co-operative Societies Act, was not maintainable, and the impugned order was quashed and set aside, we find that the said order did not focus upon the issue of locus of the petitioner to raise a challenge to the circular issued by the State and that too, seeking re-audit of the Society, as the Society never demanded any re-audit and the petitioner raised a challenge to the fees prescribed for re-auditing.

Recording that there is no error apparent on the fact of record in our judgment, the Review Petition is dismissed.

(MANJUSHA DESHPANDE, J) **(BHARATI DANGRE, J.)**