



W.A.(MD)No.772 of 2026

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BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: **01.06.2026**

CORAM:

THE HONOURABLE **MR.JUSTICE N.SATHISH KUMAR**
AND
THE HONOURABLE **MR.JUSTICE M.JOTHIRAMAN**

W.A.(MD)No.772 of 2026
and C.M.P.(MD)No.6485 of 2026

G.Chitradevi

...Appellant

Vs.

1. The Deputy Registrar (Diarying),
of Co-operative Societies,
The Deputy Registrar Office,
Manamadurai,
Sivagangai District.
2. The Senior Inspector/Enquiry Officer,
O/o. the Deputy Registrar (Diarying),
Manamadurai, Sivagangai District.
3. The President,
MS-194, Alavakottai Milk Producers
Cooperative Society,
Alavakottai Village and Post,
Sivagangai District.

....Respondents

PRAYER:- Writ Appeal – filed under Clause 15 of the Letters Patent,
against the order passed by this Court in W.P.(MD)No.7749 of 2023,
dated 17.03.2026.



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For Appellant : Mr.Niranjana S.Kumar
for D.Muruganantham

For Respondents : Mr.B.Saravanan,
Senior Counsel for
Mr.M.P.Senthil,
Counsel for Govt. of Tamil Nadu for R1 & R2

JUDGMENT

(Order of the Court was made by **N.SATHISH KUMAR, J.**)

Aggrieved by the order of the learned Single Judge dismissing the Writ Petition filed by the appellant challenging the notice issued under Section 81 of the Tamil Nadu Co-operative Societies Act, 1983 (hereinafter referred to as "the Act"), the appellant has preferred the present Writ Appeal.

2. The main challenge in the writ appeal is that, with respect to similar allegations, an enquiry under Section 81 of the Act had already been initiated, which culminated in proceedings under Section 87 of the Act. It is further stated that the order passed under Section 87 of the Act has also been challenged before the Co-operative Appellate Tribunal/Principal District Court, Sivagangai, in C.M.A. (C.S.) No. 2 of



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2022, in which an interim order has been granted. That being so, a fresh notice under Section 81 of the Act has again been issued in respect of the alleged loss caused to the Society on account of the sale and purchase of milk during the years 2018–19 and 2019–20. Hence, it is the contention of the learned counsel appearing for the appellant that, since similar allegations had already been dealt with in the earlier enquiry and surcharge proceedings had also been initiated and concluded, which are presently the subject matter of the appeal before the Co-operative Tribunal, a fresh enquiry cannot be continued on the very same allegations.

3. We have heard the submissions made on either side and perused the materials available on record.

4. On a perusal of the records, it is seen that, although the earlier enquiry related to various charges, one of the charges pertained to the receipt of commission from parties in connection with the purchase of milk, and the said allegation was extensively dealt with in the earlier enquiry report. Be that as it may, the earlier report was not confined solely to the allegation of receiving commission in the purchase of milk,



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but also dealt with the sale of cattle feed and other related aspects.

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Whereas, the present notice has been issued only in respect of the alleged loss said to have been caused while disbursing amounts consequent upon the purchase of milk.

5. In such circumstances, it appears that the appellant has already submitted an explanation to the notice. The authorities concerned shall take into consideration the earlier proceedings and orders, which specifically dealt with the allegations relating to the purchase of milk and receipt of commission, as well as the explanation submitted by the appellant, while arriving at any conclusion in the present enquiry.

6. Therefore, we are of the view that the mere issuance of a notice under Section 81 of the Act, *inter alia* alleging misappropriation, cannot be a ground to maintain a writ petition. However, as rightly held by the learned Single Judge, the authorities are required to consider all the relevant aspects of the matter. In particular, if the allegation relating to misappropriation, especially in respect of the purchase and sale of milk for the very same period, has already been the subject matter of an earlier enquiry and surcharge proceedings, the authorities shall take the same



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into consideration and shall not overlook the earlier proceedings under Section 81 of the Act while proceeding further in the matter.

7. With the above directions, this Writ Appeal is disposed of. Consequently, connected miscellaneous petition is closed. There shall be no order as to costs.

[N.S.K., J.] & [M.J.R., J.]
01.06.2026

Index : Yes/No
NCC : Yes/No
vsm

To

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of Co-operative Societies,
The Deputy Registrar Office,
Manamadurai,
Sivagangai District.
2. The Senior Inspector/Enquiry Officer,
O/o. the Deputy Registrar (Diarying),
Manamadurai, Sivagangai District.



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