



\$~54

\* **IN THE HIGH COURT OF DELHI AT NEW DELHI**

*Date of decision: 17<sup>th</sup> March, 2026.*

*Uploaded on: 18<sup>th</sup> March, 2026.*

+ **W.P.(C) 3401/2026 & CM APPL. 16333/2026, CM APPL. 16334/2026**

**RAJIV PARASHAR**

.....Petitioner

Through: Mr. Rohit Sharma, Mr. Nalin Yadav &  
Ms. Arushi Singh, Advs.

versus

**GOVERNMENT OF NCT OF DELHI & ORS.** .....Respondents

Through: Ms. Urvi Mohan, Adv.

**CORAM:**

**JUSTICE PRATHIBA M. SINGH**

**JUSTICE MADHU JAIN**

**Prathiba M. Singh, J. (Oral)**

1. This hearing has been done through hybrid mode.
2. The present petition has been filed by the Petitioner – Mr. Rajiv Parashar under Article 226 of the Constitution of India *inter alia* for issuance of appropriate directions to the Respondents.
3. The Petitioner, who is a member of the Canara CGHS Ltd. (*hereinafter* ‘Society’) has filed this writ petition raising various grievances in respect of the functioning of the Society.
4. It is the case of the Petitioner that since 2023, there have been disputes in respect of the audit of the Society and the Petitioner has made repeated representations in this regard.
5. The Registrar Cooperative Societies (*hereinafter*, ‘RCS’) has also been looking into the alleged violations of the Society and has directed cooperation



by the Society with the Special Auditor appointed by the RCS.

6. The chronology of events reveals that there are repeated orders passed by the RCS in regard to the alleged violations and repeated representations have been made by the Petitioner. Several reports have also been furnished by the Special Auditor stating that there is a deficiency in the documents and there has been non-cooperation by the Society.

7. The Petitioner had also filed a writ petition being ***W.P.(C) 9436/2025*** titled ***Sh. Rajiv Parashar v. Government of NCT of Delhi & Ors.*** which was disposed of *vide* the following order dated 11<sup>th</sup> December, 2025:

- “1. Counsel for petitioner, on instructions, states that the issues sought to be canvassed stands addressed.*
- 2. That being so, it is claimed that the petition can be disposed of.*
- 3. In view of aforesaid statement, the petition stands disposed of.*
- 4. Order be uploaded on the website of this Court.”*

8. However, despite the said writ petition having been disposed of and the special audit report having been issued, the grievance of the Petitioner is that the RCS has not taken any action against the Society.

9. Hence the present writ petition has been filed raising various grievances against the Society, as also challenging the special audit report which has been submitted.

10. In addition, action has been sought against the Society for statutory violations of various provisions of the DCS Act. Action is also sought against the Managing Committee of the Society, including the ex-Managing Committee members.

11. Ms. Mohan, Id. Counsel for GNCTD has appeared on advance service



and has brought to the notice of the Court that on 4<sup>th</sup> February, 2026, a notice has been issued under Rule 79(8) of the DCS Rules, in terms of which, the Society has been called upon to respond as to why an independent Auditor ought not to be appointed.

12. One of the allegations in this notice is that for the period 2016-17 to 2020-21, the Auditor was not properly appointed and the audit report was signed for the same financial years by two different Chartered Accountant Firms. It was also noticed that for the next three financial years i.e., 2017-18, 2018-19 and 2019-20, one Sh. Shankar Lal, Partner of Geeta Shankar and Co. was appointed as the Auditor by the Society when his wife was a member of the Society itself. This, according to the RCS, constitutes conflict of interest.

13. With respect to the said notice dated 4<sup>th</sup> February, 2026, the RCS had fixed a date for hearing on 16<sup>th</sup> February, 2026 and the matter is now stated to be listed before the RCS on 27<sup>th</sup> March, 2026.

14. Considering the fact that the RCS is already seized of the matter and notice has already been issued to the Society, this Court is of the opinion that the only order at this stage that would be required to be passed is to permit the Petitioner to participate in the said proceedings and bring to the notice of the RCS any shortcomings or irregularities in the Society.

15. The petition is disposed of in these terms. All pending applications, if any, are also disposed of.

**PRATHIBA M. SINGH**  
**JUDGE**

**MADHU JAIN**  
**JUDGE**

**MARCH 17, 2026/Rahul/ss**