



\$~52 to 84

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

52

+ W.P.(C) 4619/2025  
ARUN KUMAR SAXENA .....Petitioner

versus  
UNION OF INDIA & ORS. ....Respondents

53

+ W.P.(C) 5699/2025  
MRITYUNJAY KUMAR .....Petitioner

versus  
UNION OF INDIA & ORS. ....Respondents

54

+ W.P.(C) 4621/2025  
SANJOY KUMAR PAUL .....Petitioner

versus  
UNION OF INDIA & ORS. ....Respondents

55

+ W.P.(C) 4622/2025  
BISWAJIT BANERJEE .....Petitioner

versus  
UNION OF INDIA & ORS. ....Respondents

56

+ W.P.(C) 4623/2025  
DEO KUMAR GHATAK .....Petitioner

versus  
UNION OF INDIA & ORS. ....Respondents



- 57  
+ W.P.(C) 4663/2025  
NARENDRAKANT G GITE .....Petitioner
- versus  
UNION OF INDIA & ORS. ....Respondents
- 58  
+ W.P.(C) 6272/2025  
HIMANI BANSAL .....Petitioner
- versus  
UNION OF INDIA & ORS. ....Respondents
- 59  
+ W.P.(C) 6274/2025  
SHRI KRISHAN GUPTA .....Petitioner
- versus  
UNION OF INDIA & ORS. ....Respondents
- 60  
+ W.P.(C) 6352/2025  
RAJ GUPTA .....Petitioner
- versus  
UNION OF INDIA & ORS. ....Respondents
- 61  
+ W.P.(C) 6353/2025  
SATYAM AGGARWAL .....Petitioner
- versus  
UNION OF INDIA & ORS. ....Respondents
- 62  
+ W.P.(C) 6984/2025 & CM APPL. 31516/2025  
MALATHI HARIHARAN .....Petitioner
- versus



THE UNION OF INDIA, THROUGH MINISTRY OF  
COOPERATION & ORS. ....Respondents

63  
+ W.P.(C) 6987/2025 & CM APPL. 31527/2025  
CHITYALA JAYARAM ....Petitioner  
versus  
UNION OF INDIA, THROUGH MINISTRY OF  
COOPERATION & ORS. ....Respondents

64  
+ W.P.(C) 6991/2025 & CM APPL. 31539/2025  
M. RAZI ANWAR ....Petitioner  
versus  
THE UNION OF INDIA & ORS. ....Respondents

65  
+ W.P.(C) 6992/2025 & CM APPL. 31541/2025, CM APPL.  
43335/2025, CM APPL. 43496/2025, CM APPL. 48937/2025  
VIJAY DAVE ....Petitioner  
versus  
UNION OF INDIA & ORS. ....Respondents

66  
+ W.P.(C) 8969/2025  
SAURABH AGGARWAL ....Petitioner  
versus  
UNION OF INDIA & ORS. ....Respondents

67  
+ W.P.(C) 8972/2025  
ALOK KUMAR AGGARWAL ....Petitioner



versus  
UNION OF INDIA & ORS.

.....Respondents

68

+ W.P.(C) 9384/2025  
PREM KUMAR ARORA

.....Petitioner

versus  
UNION OF INDIA & ORS.

.....Respondents

69

+ W.P.(C) 9397/2025  
CHAND SAROOP

.....Petitioner

versus  
UNION OF INDIA & ORS.

.....Respondents

70

+ W.P.(C) 9398/2025  
SHUBHANKAR BHATTACHARYA

.....Petitioner

versus  
UNION OF INDIA & ORS.

.....Respondents

71

+ W.P.(C) 9421/2025  
AJAY KUMAR

.....Petitioner

versus  
UNION OF INDIA & ORS.

.....Respondents

72

+ W.P.(C) 9552/2025  
NIRMAL DEVI

.....Petitioner

versus



73 UNION OF INDIA & ORS. ....Respondents  
+ W.P.(C) 9594/2025  
NAVNIT GHAI .....Petitioner

versus

UNION OF INDIA & ORS. ....Respondents

74 W.P.(C) 11166/2025  
+ ISPAT CO-OP GROUP HOUSING  
SOCIETY LTD .....Petitioner

versus

UNION OF INDIA & ORS. ....Respondents

75 W.P.(C) 9633/2025  
+ MEENA RANI NAYAK .....Petitioner

Versus

UNION OF INDIA & ORS. ....Respondents

76 W.P.(C) 9691/2025  
+ DHARAM PAL SHARMA .....Petitioner

Versus

UNION OF INDIA & ORS. ....Respondent

77 W.P.(C) 9731/2025  
+ PURAN CHAND .....Petitioner

Versus



UNION OF INDIA & ORS. ....Respondents

78  
+ W.P.(C) 9834/2025  
MAHENDRA KUMAR KATHPAL .....Petitioner

Versus

UNION OF INDIA & ORS. ....Respondents

79  
+ W.P.(C) 10055/2025  
MITTER SAIN .....Petitioner

Versus

UNION OF INDIA & ORS. ....Respondents

80  
+ W.P.(C) 12132/2025  
MANJIT SINGH .....Petitioner

versus

UNION OF INDIA & ORS. ....Respondents

81  
+ W.P.(C) 12208/2025  
RAJENDRA SINGH .....Petitioner

versus

UNION OF INDIA & ORS. ....Respondents

82  
+ W.P.(C) 12450/2025  
GAURI SHANKAR DUBEY .....Petitioner

Versus



83 UNION OF INDIA & ORS. ....Respondents  
+ W.P.(C) 14264/2025  
PURNIMA SINGH .....Petitioner  
versus  
UNION OF INDIA & ORS. ....Respondents

84 W.P.(C) 14294/2025  
S MUTHUSAMI .....Petitioner  
versus  
UNION OF INDIA & ORS. ....Respondents

**Appearance:**

Mr. Anshuman, SPC, Mr. Vidur Dwivedi, Mr. Piyush Ahluwalia and Mr. Chirag Bhatia, Advs. for R-1 in item 52.

Ms. Anwesa Saha, Mr. Sabyasachi Roy Chowdhry, Mr. Salim Ansari, Ms. Shweta Bannerjee, Mr. Chandra Mouli Roy Chowdhry, Advocates for R-3 & R-4 in item nos.52 to 84.

Mr. Siddhartha Shankar Ray, CGSC along with Ms. Khushi Ramuka and Mr. Jitendar Nagar, Advs. for R-1 & R-2 in item nos.53 and 67 with Mr. Himanshu-Cooperation Ministry.

Mr. Mukul Singh (CGSC), Mr. Aryan Dhaka, Adv and Ms. Ira Singh, Advs for R-UOI in item 54.

Mr. Abhishek Gupta, CGSC, Mr. Kumar Kartibaya, Adv. for UOI in item 50.

Mr. Sohhom, Mr. Faiz Khan, Advs. for petitioner in item nos.62-65.

Mr. Hardik Giri, Mr. Hitesh Kumar, Mr. Vedant Pradhan, Mr. Pranav Singh Gautam, Ms. Sarika Chalise, Advs. for petitioner in item nos.66-73, 75-79 & 83.

Mr. Neeraj. Ms. Sahaj Garg (SPC), Mr. Rudra Paliwal (GP) for R-UOI in item 68.

Mr. Rakesh Kumar (SPC) with Mr. Sunil, Adv. for UOI in item nos. 66, 69, 72

Mr. Premtosh K. Mishra (CGSC), Mr. Prarabdh Tiwari, Advs. & Mr. Sarvesh P Shrivastava (GP), for R-UOI in item 69.



Mr. Piyush Gupta (CGSC), Mr. Atishay Jain, Ms. Komal, Ms. Divya Singh, Ms. Himanshi Soni, Ms. Yamini Bansal, Advs for R-1 & R-2 in item 73.

Mr. Kriti Majumdar, Adv. for petitioner in item nos.74, 80 and 81.

Ms. Shagun Shahi Chugh (SPC), Ms. Kavya Roy Choudhury, Advs. for UOI in item 74.

Mr. Rajesh Kumar (SPC), Ms. Pragya Yadav, Mr. Yash Narain, Advs. for UOI in item 76.

Mr. Vikrant N. Goyal (SPC), Mr. Rahul Kumar Sharma (Govt. Pleader), Mr. Kunal Dixit, Mr. Harsh Kumar Singh and Mr. Arun Kumar Yadav, Advs. for R-1 & R-2 in item 80.

Mr. Gaurav Sharma (SPC), Ms. Manpreet Kour, Adv. for R-1/UOI in item 82.

Mr. Nirvikar Verma (SPC) for R-1 to R-3/UOI in item 83.

Mr. Jaswinder Singh, Adv for R-1.

Mr. Balendu Shekhar CGSC, Mr. Krishna Chaitanya, Mr. Raj Kumar Maurya, Mr. Divyansh Singh Dev and Ms. Tanisha Samanta, Advs for R-1/UOI in Item no.59

Adv. Shagun Shahi Chugh (SPC) with Ms. Kavya Roy Choudhury Adv for R-UOI in Item no. 75.

Mr Rajesh Mishra SPC with Ms. Anita R Mishra, Adv Aadya Pandit , Adv Doorva Dubey for R1to R3 in Item no.70.

**CORAM:**

**HON'BLE MR. JUSTICE NITIN WASUDEO SAMBRE**

**HON'BLE MR. JUSTICE ANISH DAYAL**

**ORDER**

**25.09.2025**

%

1. In spite of our order dated 24<sup>th</sup> September, 2025, this Court is unable to get appropriate assistance from the office of *Central Registrar of Cooperative Societies* in the matter of *Inquiries/Investigation/Audit/Re-Audit/ Forensic Audit* of the respondent no.4/*Society*, which is registered under the *Multi-State Co-operative Societies Act 2002 ('Act of 2002')*.
2. This would have prompted us to initiate contempt proceedings against



the *Central Registrar of Cooperative Societies* for non-compliance of our orders, particularly the order dated 24<sup>th</sup> September 2025, as the arguments advanced today effectively state that the “*Central Registrar of Cooperative Societies has no power to direct audit to be conducted or re-audit to be conducted in case the re-audits are not conducted by the respondent no.4/Society*”.

3. When confronted with the statutory provisions, particularly the provisions of *Chapter VIII* of the *Act of 2002*, counsel for the *Central Registrar of Cooperative Societies* states that it was never brought to the notice of the *Central Registrar of Cooperative Societies* that the auditor was not appointed by the respondent no.4/*Society*, and as such, there was no occasion to take steps in accordance with *sub-section 5* of *Section 70* of the *Act of 2002*.

4. It appears that complaints started flowing into the office of the *Central Registrar of Cooperative Societies* way back in 2024 with regard to the mismanagement/misappropriation of funds by the office bearers of respondent no.4/*Society*, and it was expected of the *Central Registrar of Cooperative Societies* to take immediate steps in the matter, so as to prevent further percolation of the amount, and to arrest the draining of the net worth of the society in the interest of the members and depositors.

5. But for ordering the State Authorities only recently, to conduct an inspection and further an inquiry, pursuant to the directions of this Court, the fact remains that till date, no audit/forensic audit has been ordered. Both the inspection and the inquiries are based on the *audit of 2022-2023*, and thereafter respondent no.4/*Society* was never subjected to yearly audit, to ascertain the financial position.



6. In response to the Court's query, it is brought to our notice that action under *Section 86* of the *Act of 2002*, pertaining to winding up, can be initiated against respondent no.4/*Society* based on the inquiry and inspection report. We fail to understand how, in the absence of forensic audit or a re-audit, the proceedings of winding up can be taken as a recourse.

7. The fact remains that the even if the provisions of *Section 86* of the *Act of 2002* are read, winding up can be taken recourse to, only after an audit has been conducted or a special audit has been conducted, or an inquiry or inspection has been held pursuant to provisions of *Sections 70, 77, 78 & 79* of the *Act of 2002* respectively.

8. At this stage, counsel for the *Central Registrar of Cooperative Societies*, on instructions from the *Deputy Commissioner* from the office of *Central Registrar of Cooperative Societies*, assures this Court that forthwith the forensic audit of respondent no.4/*Society* shall be initiated and every endeavour shall be made to complete the same within a period of *four weeks* from today.

9. It is assured that the forensic audit report shall be placed on record of this Court, in any case by 30<sup>th</sup> October 2025, with recommendations of the *Central Registrar of Cooperative Societies* on affidavit.

10. We accept the aforesaid statement as an undertaking to this Court since the same is coming out from an authority.

11. We further direct the *Central Registrar of Cooperative Societies* to file his own affidavit on the aspects of the forensic audit and the action proposed in the matter, including whether, if so, a chance of revival can be granted to the newly elected office bearers.

12. The *Central Registrar of Cooperative Societies* in his affidavit shall



also deal with the action whether can be initiated under *Section 104* of the *Act of 2002* against the defaulting directors/officers and if so, what action is proposed against the officers, including that of recovery of the defalcated amounts.

13. Interim directions issued against respondent no.4/*Society* shall continue till further orders.

14. We defer the hearing of these petitions for consideration on 06<sup>th</sup> November, 2025.

15. Order be uploaded on the website of this Court.

**NITIN WASUDEO SAMBRE, J**

**ANISH DAYAL, J**

**SEPTEMBER 25, 2025/ab/tk**