$~51

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

\+ W.P.(C) 10216/2025 & CM APPL. 42432/2025

SMT. SONA DEVI BANSAL .....Petitioner

Through: Mr. Aadhil Singh Boparai, Mr. Abhishek Dubey and Ms. Prakruthi Jain, Advs.

versus

GOVT. OF NATIONAL CAPITAL TERRITORY OF DELHI & ORS. .....Respondents

Through: Mr. Sameer Vashisht, SC (Civil) for R-1 and 2 with Ms. Harshita Nathrani, Adv.
Mr. Ashish Sehrawat and Mr. Kapil Yadav and Mr. Shweta Goswami, Advs. for R-3.

CORAM:
HON'BLE MR. JUSTICE NITIN WASUDEO SAMBRE
HON'BLE MR. JUSTICE ANISH DAYAL

O R D E R

% 25.09.2025

1. We have heard respective counsels for the parties for some time.

2. It is the contention of petitioner that statutory audit was not carried out since 2014 and as such, they seek interference of this Court in its extraordinary jurisdiction.

3. According to learned counsel for petitioner, petitioner had moved to the Registrar with such prayer, and the same was rejected *vide* impugned order which is not sustainable particularly when the annual audit has to be

carried out.

4. We are informed by *Mr. Sameer Vashisht*, learned counsel appearing for the Registrar and the State Government, that the audit from the approved auditor has already been completed. According to him, the audit reports are duly submitted, and if this Court is inclined to direct a re-audit, the respondents can look into the same provided that the audit reports are studied by the petitioner through an expert person and any lacunas in the conduct of such audit are pointed out by him.

5. There appears to substance in claims made by the counsel appearing for respondents no.1 & 2.

6. In that view of the matter, we make it clear that the petitioner must be provided with the respective audit reports from 2014 onwards till date, subject to the petitioner bearing the cost of printing such audit reports.

7. Let the aforesaid exercise be completed within a period of one week from today.

8. It is open for the petitioner to submit his objections to the Registrar on the audit reports made available to him within a period of four weeks thereafter.

9. While submitting such objections, it shall be open to the petitioner to take the assistance of a subject or domain expert, such as a Chartered Accountant, etc.

10. The objections raised by the petitioner thereafter be looked into by the Registrar with the assistance of authorised auditor who has conducted the same and endeavour must be made to redress the grievance of petitioner.

11. If the petitioner raises substantial issues qua the audit reports from the year 2014 onwards, which, in the opinion of the respondent Registrar, can be

considered a basis for ordering a re-audit, the Registrar may, in such an eventuality, pass an appropriate reasoned order within a period of four weeks thereafter.

12. We further make it clear that, in case, if the order is adverse to the interest of petitioner, the petitioner shall be at liberty to approach afresh.

13. Needless to clarify that, in case, if re-audit is to be directed by the Registrar of Co-operative Societies ('RCS'), the RCS shall be sensitive to the fact that if there is a substance in the objections made by the petitioner, re-audit shall be conducted at the cost and consequences of the Society.

14. Accordingly, we deem it appropriate to disposed of the present petition in the aforesaid terms.

15. Pending application also stand disposed of.

NITIN WASUDEO SAMBRE, J

ANISH DAYAL, J

SEPTEMBER 25, 2025/*sky/ss*