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

\+ **CONT.CAS(C) 2039/2024**

SHAKUNTLA .....Petitioner

Through: Mr. D.S. Kundu, Adv.

versus

ANIL KUMAR SINGH & ANR. .....Respondents

Through: Ms. Avni Singh, Adv. for RCS.

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\+ **W.P.(C) 15349/2023, CM APPL. 61581/2023 & CM APPL. 61582/2023**

SHAKUNTLA .....Petitioner

Through: Mr. D.S. Kundu, Adv.

versus

CHIEF SECRETARY, GOVT. OF DELHI & ORS. .....Respondents

Through: Ms. Avni Singh, Adv. for RCS.

CORAM:
JUSTICE PRATHIBA M. SINGH
JUSTICE RAJNEESH KUMAR GUPTA

O R D E R

% 04.07.2025

1. This hearing has been done through hybrid mode.

2. On 24th April, 2025, after hearing the parties the Court had observed and directed as under:

> *"4. It is the contention of the Petitioner that, till date, a personal hearing has not been given to the Petitioner and hence the said representations were not able to be disposed of.*
> *5. According to the Petitioner, only one of representations has been decided i.e. Annexure P-9 in W.P. (C) 15349/2023 dated 23rd September, 2023. The other two representations are claimed to have not been decided.*

6. Let an affidavit be filed by the Registrar Co-operative Society ('RCS') in this regard.
7. The RCS shall also place on record a report as to whether any audit of the Society has been conducted and if so, what is the status of the said Society. 8. On the next date of hearing, the RCS shall bring the original record relating to the Society before this Court."

3. The grievance of the Petitioner in these cases is that no audit has been conducted of the Venus Cooperative Group Housing Society Ltd., Plot-7 (G-17), Inder Enclave, Paschim Vihar, Rohtak Road, New Delhi-110087 (hereinafter "*the Society*") for the last several years.

4. An Administrator has been appointed by the Registrar of Cooperative Societies (hereinafter "*RCS*") after the RCS realized that the Society's management was not conducting the affairs of the Society in a proper manner. The Administrator is presently running the Society. However, as per the Petitioner, the returns, etc. are not being filed because there is no Chartered Accountant of the Society.

5. Ms. Avni Singh, ld. Counsel appearing on behalf of the RCS submits that the earlier appointed Auditor has been changed and the following Auditors have been appointed for the different Financial Years:

Sl. No.	Name of Auditor & Category	U/S	Financial Year
1.	M/s A.R. Gupta & Associates (E-49)	60(6)	1992-93 to 1994-95 (3 years)
2.	M/s Dipti & Associates (F-37)	60(6)	1995-96 to 1997-98 (3 years)
3.	M/s RAN & Associates (E-186)	60(6)	1998-99 to 2000-01 (3 years)
4.	M/s RSSS & Co. (F-15)	60(6)	2001-02 to 2003-04 (3 years)
5.	M/s Anil Kumar Jain & Co.(E-50)	60(6)	2004-05 to 2006-07 (3 years)
6.	M/s Goyal K & Associates (F-36)	60(6)	2007-08 to 2009-10 (3 years)
7.	M/s A.R. Gupta & Associates (E-49)	60(6)	2010-11 to 2012-13 (3 years)
8.	M/s RSSM & Co. (F-15)	60(6)	2013-14 to 2015-16 (3 years)
9.	M/s A.R. Gupta & Associates (E-49)	60(6)	2016-17 to 2018-19 (3 years)
10.	M/s RSSM & Co. (F-15)	60(6)	2019-20 to 2020-21 (2 years)

6. There is, however, a fundamental issue that needs to be addressed. The earlier Managing Committee of the Society had not maintained proper accounts and hence, any audit would be of no use unless and until the account books of the Society are completed.

7. Under these circumstances, the following directions are issued:

   i) The Administrator appointed by the RCS shall engage a full time Chartered Accountant immediately for completing the books of the account of the Society;

   ii) The said books of accounts shall be completed and as the same are completed, they shall be handed over to the concerned Auditors who shall then complete the audit of the respective financial years.

8. This process shall continue till the audit of all the financial years is completed till Financial Year 2021.

9. The Chartered Accountant shall be appointed within a period of four weeks on a monthly remuneration. The remuneration of the Chartered Accountant shall be paid from the funds of the Society.

10. Let a status report be filed by the Administrator on the completion of the book of accounts of the Society by the next date of hearing.

11. A parallel status report be filed by the RCS giving the status of the audits conducted by the external auditors.

12. List on 8th October, 2025.

PRATHIBA M. SINGH, J.

RAJNEESH KUMAR GUPTA, J.

JULY 4, 2025
Rahul/msh