



IN THE HIGH COURT OF KARNATAKA AT BENGALURU

DATED THIS THE 23RD DAY OF FEBRUARY, 2026

BEFORE

THE HON'BLE MR. JUSTICE B M SHYAM PRASAD

WRIT PETITION NO. 24467 OF 2025 (GM-RES)

BETWEEN:

SURESH S C
AGED ABOUT 59 YEARS
NALKERI GRAMA PANCHAYATHI
PONNAMPETE TALUK
KODAGU DISTRICT
PIN 571217.

...PETITIONER

(BY SRI. JAGADESHA H R.,ADVOCATE)

AND:

SENIOR DEPUTY DIRECTOR
LOCAL AUDIT CIRCLE
MADIKERI TALUK
KODAGU DISTRICT - 571201.

...RESPONDENT

THIS WP IS FILED UNDER ARTICLES 226 AND
227 OF THE CONSTITUTION OF INDIA PRAYING TO-





QUASH AUDIT REPORT OBSERVATION;
2.THE AUDIT REPORT DATED 04.11.2024 MADE
PARA NO. 2 TYPE OF FUND, GENERAL
OBSERVATION CATEGORY EXPENDITURE CODE
NO AND NAME 14.02 BILLS NOT PRODUCED ON
EXPEDITURE PASSED BY SENIOR DEPUTY
DIRECTOR LOCAL AUDIT CIRCLE MADIKERI
ANNEXURE-A IN SO FAR AS THE PETITIONER IS
CONCERNED BEING ARBITRARY, ERRONUOUS
AND OPPOSED TO LAW EQUITY AND JUSTICE
WHICH IS PRODUCED AT ANNEXURE-A BEING
ARBITRARY, ERRONUOUS AND OPPOSED TO LAW.

THIS PETITION, COMING ON FOR
PRELIMINARY HEARING, THIS DAY, ORDER WAS
MADE THEREIN AS UNDER:

CORAM: HON'BLE MR. JUSTICE B M SHYAM PRASAD



ORAL ORDER

The petitioner's grievance is with the audit observation in Annexure-A and the audit observation is that funds allocated for water and sewage account is transferred and spent without appropriate transfer of entries in the Books of Accounts and the amount is spent without voucher and that when opportunity is extended, the necessary documents have not been produced.

At this stage, this Court must consider whether an audit observation would be justifiable and when queried, Sri Jagadesha H.R., the learned counsel for the petitioner, submits that it is not justifiable but this Court must intervene because the observations cannot be sustained in view of the terms of a gazette notification. If the observation is not justifiable at this stage, there would be no cause for the present petition and if the petitioner is prejudiced by any



action pursuant or consequent to the impugned audit observation, he must be at liberty to urge all grounds.

With such observation, the petition stands disposed of.

**Sd/-
(B M SHYAM PRASAD)
JUDGE**

SA
ct:sr