

08.01.2026

Present : Mr. Nitin Kumar Gupta, Counsel alongwith Mr. Sanchay Mehrotra, Counsel for Petitioner.
: Ms. Vasu Singh, Counsel alongwith Shri Gaurav, Sr. Asstt. for R-1, RCS.
: Mr. Abhinav Sharma, Counsel for R-2 Bank.

1. The Counsel for R-1, RCS filed the reply to the four queries raised by this court on 11.12.2025 and copy of the same provided to the Petitioner.
2. It has been contended by the Counsel for Petitioner that the reply to the query No.(iii) raised by this court filed by the RCS is self contradictory and the RCS is mis-leading the court mentioning that the request for sanction does not fall within the jurisdiction of RCS under Section 19 of the Prevention of Corruption Act, 1988 and the CEO is the highest executive authority of the bank for administrative purposes, and decisions in such matters are required to be taken in accordance with applicable law.
3. The Counsel for Petitioner further contended that no notice was issued to the Petitioner before issuance of impugned order dated 14.08.2024 which is against the principle of natural justice. Further, the copy of the said order was also not provided to Petitioner till the GBM of R-2/Jain Cooperative Bank held on 22.08.2024.
4. In rebuttal, the R-1, RCS submitted that there is no provision under Section 138 of the Act mandating issuance of a Show Cause Notice or grant of personal hearing prior to issuance of such directions. The power under Section 138 is administrative and preventive in nature and the directions issued vide order dated 14.08.2024 are interim, regulatory and non-punitive, and do not amount to removal, supersession or disqualification. Consequently, the principles of prior hearing were not statutorily attracted at that stage.

5. The Counsel for Petitioner further contended that the CEO of the Bank should have given sanction for prosecution and the RCS is silent in its reply under which provision of law the CEO can give sanction for prosecution.
6. The Counsel for Respondent, RCS submitted that based on the said CBI report, the RCS has issued letter dated 08.07.2024 to MC of the Jain Cooperative Bank to submit its report and the reply of the society Bank was found unsatisfactory by RCS. Accordingly, the present impugned order has been passed by the RCS.
7. Partly heard both parties. Adj. to 29.01.2026 for further arguments.



**Financial Commissioner,
Delhi**

Case No.23 of 2025

08.01.2026

Present : Shri Sandeep Kumar, Counsel for Petitioner.
: Ms. Vasu Singh, Counsel for R-1, RCS.
: Shri G.L. Verma, Counsel for R-2.

1. The Counsel for Petitioner could not appear on initial call of the case.
2. Hence, case is adjourned to 22.01.2026 for further arguments.



**Financial Commissioner,
Delhi**

Delhi Citizen CGHS Ltd.
vs.
Registrar of Cooperatives Societies & Ors.

08.01.2026

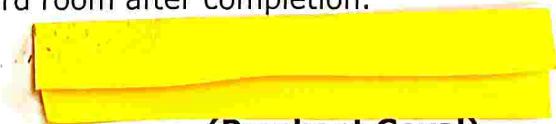
Present : Shri R. K. Modi, Counsel for Petitioner.
: Ms. Vasu Singh, Counsel along with Shri Vishesh, Sr.
Assistant for R-1, RCS.
: Shri Harish Kumar Mehra, Counsel for R-3.

1. The Counsel for Petitioner filed the present petition under section 116 of Delhi Cooperatives Societies Act, 2003 against the impugned order dated 06.10.2025 passed by Assistant Registrar (Sec-II/Housing), RCS, Delhi whereby yet another Inspection Officer has been appointed u/s 61 of the DCS Act, 2003 to conduct inspection of the Society.
2. Brief facts of the case are that R-3, Esha Behl lodged a complaint with the R-1, RCS against the Petitioner Society on 26.07.2021 whereby several allegations were levelled regarding fraud in Society Mandir fund, tampering of Society records, violations of decisions of AGMs and misuse of powers by the office bearers of the Society. The office of RCS vide order dated 31.03.2023 appointed the R-2 as the Inspection Officer under Section 61 of the DCS Act, 2003 to carry out inspection of the records of the Society.
3. R-2, Inspection Officer failed to conduct the inspection in time and before submission of the inspection report by him on 12.08.2024, the RCS appointed another Inspector Officer on 30.07.2024. However, he too could not proceed.
4. The RCS then issued another order on 06.10.2025 appointing Mr. Pawan Chopra as Inspection Officer to carry out inspection of the Society. The Society contended that it is mentioned in the impugned order that R-2 submitted an Inspection Report on 12.08.2024, however, no copy of Inspection Report was supplied to

the Society. Now, the Society is in receipt of impugned order dated 06.10.2025 vide which another Inspection Officer was appointed for carrying out the Inspection under Section 61 of the DCS Act, 2003. He agreed that the Society received notices from the new Inspection Officer.

5. The Counsel for RCS submitted that a complaint was received from R-3 and in order to examine the serious allegations levelled, it was found appropriate to carry out inspection of the Society and several opportunities were afforded to the Society to present their side. However, the Society failed to make appearance in the matter and Inspection Officer was appointed on 31.03.2023 by the office of RCS. The office of RCS received a request from R-3 on 16.05.2024 to change the Inspection Officer as he was working in collusion with ex-MC. Considering the sensitivity of the matter, it was decided to change the Inspection Officer vide order 30.07.2024 with the direction to earlier Inspection Officer to hand over the files to the newly appointed Inspection Officer. However, the R-2 herein submitted his report on 12.08.2024 which was without any authority and has no relevance. Accordingly, the report dated 12.08.2024 submitted by R-2 herein was declared non-est vide order dated 17.10.2025.
6. The Counsel for R-3 submitted that the present petition is not maintainable as the inspection report dated 12.08.2024 submitted by R-2 has become infructuous being filed without any authority, after another inspection officer had been appointed.
7. From the perusal of record, it is noted that the Society was subject to inspection twice on the same complaint of R-2 herein. The Inspection Officer earlier appointed has unauthorisedly submitted his inspection report after he was changed by the office of RCS and the office of RCS has already declared the inspection report as non-est for all purposes being without any authority.

8. In the light of the above, this Court observed that Society had no objection to initial inspection and hence conclusion of inspection is desirable to bring out facts threadbare in interest of justice and for transparency. The inspection report of R-2 has been declared non-est by RCS, and hence the Inspection Officer appointed by the RCS vide impugned order dated 06.10.2025 is to be allowed to conduct the inspection of the Society in respect of allegations of R-3. The new inspection officer will submit his inspection report in the next 60 days.
9. As regards the honorarium of Rs.15,000/- payable from the funds of the Society, it is not advisable to levy cost of inspection on the Society yet again when it has already paid the cost once. It is, therefore, directed that the amount of Rs.15,000/- already paid to Shri J. B. Kapil, SDM (Kalkaji) vide order dated 31.03.2023 be recovered back and his inspection report not be opened. The inspection report to be submitted by Shri Pawan Chopra would be shared with the Petitioner and he will be given an opportunity to respond before a decision thereon is taken, through a speaking order.
10. With the above directions, the revision petition no.197/2025 titled "**Delhi Citizen CGHS Ltd. Vs. Registrar of Cooperatives Societies & Ors.**" is disposed of.
11. File be consigned to record room after completion.



(Prashant Goyal)
Financial Commissioner
Delhi

**Delhi Advertising CGHS Ltd.
Vs.
Assistant Collector Gr.-I & Ors.**

08.01.2026

Present : Shri G. L. Verma, Counsel for Petitioner.
: Ms. Vasu Singh, Counsel alongwith Shri Vishesh,
Sr. Assistant for R-1 & R-2.
: Shri Ankur Arora, Counsel for Applicant.

1. The present case has been filed by the Counsel for Petitioner under Section 116 of the Delhi Cooperative Societies Act, 2003 on behalf of the Society seeking stay of execution proceedings in case no.94/GH/DR/ARB till final decision on the complaints dated 20.02.2024 (filed in terms of Hon'ble High Court order dated 05.02.2024 in WP(C) No.1568/2024) and 19.02.2024.
2. Brief facts of the case are that Arbitrator vide Award dated 23.03.2015 accepted the claim of Legal Heirs of deceased Sh. Mahesh Belwal (the then Secretary) for flat No. 284. By the same award, the Arbitrator declined the claim of Sh. Bhawani Dutt Belwal (the then Treasurer) on the ground that Sh. Bhawani Dutt Belwal sold flat No. 244 on 26.05.2003. The Society filed appeal against the award before Delhi Coop. Tribunal on various grounds including non-payment of cost for the flat. Sh. Bhawani Dutt Belwal stated before the DCT that after his resignation on 04.04.2000, he was re-induced as member of society on 17.10.2000 and had paid Rs.15,17,762/- as cost of flat to society and also placed copies of cheques on different dates, but he did not furnish any evidence to prove actual credit for the cheques. The Society objected to the proof of payment as

actual credit into the account of society was not proved. Mr. Bhawani Dutt Belwal and Mr. Mahesh Belwal being Secretary and Treasurer of the Society did not hand over the Society's records to the newly elected M.C. after their resignation. However, DCT dismissed the Society's appeal No.54/2015 on 23.01.2023 and modified the award declaring Sh. Bhawani Dutt Belwal entitled to get flat No. 284 even though neither membership nor payment of cost was proved. Thereafter, Sh. Bhawani Dutt Belwal took over the possession of flat in question and re-built the same in violation of Sanctioned Plan.

3. Thereafter, Sh. Bhawani Dutt Belwal along with others filed the Execution Case before Assistant Collector, Gr.-I for recovering Rs 24,84,540/- towards damages from society. The Society later on came to know that Sh. Bhawani Dutt Belwal submitted forged and fabricated receipts, on basis of which execution petition has been filed. In the meanwhile, Society could procure the list of members as on 31.3.2003 from RCS office in which name of Shri Bhawani Dutt Belwal was not found as member.
4. It is also brought on record that Sh. Bhawani Dutt Belwal after getting possession of the flat, constructed another flat on the roof without any sanctioned plan. Accordingly, the Society filed complaint dated 19.02.2024 before the office of RCS and also filed one more complaint dated 20.02.2024 in terms of the liberty granted by the Hon'ble High Court vide order dated 05.02.2024 to initiate proceedings under Rule-20 of the DCS Rules, 2007. The petitioner Society contended that despite pendency of disposal of these complaints, the Asstt.

Collector is proceedings in the execution case and issued notice for the same. The Society, therefore, sought indulgence of this Court for disposal of the above complaints in a time frame before initiating any further action in pending execution case.

5. The respondent RCS submitted that the execution proceedings and disposal of complaints of the Society are two different issues which are being looked after by the officers of the department separately. The Counsel also submitted that presently no action is being taken in respect of execution case as the RCS office is not having an officer to handle the same. The Counsel also objected to filing of the present revision petition being non-maintainable at this stage.
6. There is also an application filed today under Order 1 Rule 10 of Code of Civil Procedure, 1908 by Shri Vipin C. Belwal, S/o Late Sh. Mahesh Belwal seeking impleadment in the matter. It is seen that the applicant (Vipin C. Belwal) is one of the applicants/decree holders in pending execution petition before the Assistant Collector. The applicant was also a party before the Hon'ble Delhi Cooperative Tribunal in appeal no.54/2015/DCT, party before Hon'ble High Court in WPC No.1682/2023 and also party before the Hon'ble Supreme Court of India in SLP(c) no.7569/2024 in substantive proceedings. Therefore, the application for impleadment filed by Vipin C. Belwal for impleadment in the present case is hereby allowed as he is a necessary party.
7. In view of the arguments and counter-arguments by the parties, the ends of justice would be served by issuing necessary instructions to the office of RCS to decide the pending complaints filed by the Society for

which this Court has already given three months' time vide order dated 10.10.2025 in case no.187/2025, but despite that, no final decision disposing both the complaints i.e. 19.02.2024 and 20.02.2024 has yet been taken by the office of RCS. The RCS is directed to dispose of the long pending complaints within next one month through a speaking and reasoned order. The execution proceedings may continue in parallel as per the relevant provisions of law. The petitioner society would appear before the executing officer to represent their case to facilitate a suitable decision by him/her.

8. With the above directions, the revision petition no.211/2025 titled "***Delhi Advertising CGHS Ltd. Vs. Asstt. Collector Gr.I & Ors.***" is disposed of.
9. File be consigned to record room after completion.

(Prashant Goyal)
Financial Commissioner
Delhi

Case No. 210 of 2025

08.01.2026

Present : Shri Deepanshu, Proxy Counsel for Petitioner.
: Ms. Vasu Singh, Counsel along with Shri Sandeep Kumar, Sr. Assistant for Respondent, RCS.

1. Proxy Counsel for Petitioner filed an application under order-6 Rule 17 and order-1 Rule 10 read with Section 151 of CPC seeking amendment in the petition and substitution of Respondent no.2. Proxy counsel could not explain the facts of the case and sought adjournment as the main counsel is not available today.
2. Counsel for R-1, RCS submitted that they have not received the copy of the petition. Proxy Counsel for Petitioner supplied the copy of petition and aforementioned application to the Counsel for R-1, RCS
3. Petitioner is given final opportunity to appear with main counsel and lead the case on the next date of hearing failing which the case may be dismissed.
4. Adj. to 23.01.2026.

**Financial Commissioner
Delhi**

08.01.2026

Present : Shri Ashim Shridhar, Counsel for Petitioner,
Society.
: Ms. Vasu, Counsel alongwith Shri Harish, Sr. Asstt.
for R-1, RCS.
: Ms. Sonali Chopra, Counsel for R-2 to R-4.

1. Counsel for Petitioner contended that the Petitioner seeks to set aside the order dated 23.02.2023 passed by the R-1, ARCS. This order appointed an Investigating Officer based on a complaint under Section 61 of the DCS Act, 2003 filed by R-2 to R-4 on 19.11.2018. The complaint alleged financial irregularities, including improper receivables from M/s Fucon, non-transparent supplier engagement, failure to present budgets, and delays in updating bye-laws. A similar complaint was filed by Mr. Rajeev Bhardwaj on 05.11.2018 (with supplement on 11.06.2019), raising nearly identical issues. R-1, RCS ordered an inspection, and the Inspecting Officer (Mr. J.B. Kapil) held hearings, reviewed records, and dismissed the same on 13.02.2023. The order found no misappropriation, concealment, or merit in the allegations.
2. The Petitioner further informed R-1, RCS for dismissal vide letter dated 21.03.2023, urging the same outcome for the parallel complaint. Despite this, R-1, RCS ignored the findings and passed the impugned order without prima facie reasons for yet another inspection. Later, R-5 herein was appointed as Inspecting Officer vide letter dated 28.07.2023 and scheduled inspection vide letter dated 23.04.2024. The impugned order is thus mechanical, repetitive, and meritless, as identical issues were already investigated and rejected. Petitioner further

undertook to file rejoinder to the reply filed by the RCS before the next date of hearing.

3. Counsel for R-1, RCS filed reply and supplied the copy of the same to the parties. R-1, RCS further contended in its reply that the Financial Commissioner vide order dated 04.12.2025 directed the RCS to examine whether two complaints—one dated 05.11.2018 by Sh. Rajeev Bhardwaj and the other dated 19.11.2018 by Sh. H.R. Vaish, Col. Suresh Chand, Ms. Aradhana Vikram Singh, and Omesh Chandra—raised similar issues or facts, and to apprise the court on the feasibility of ordering inspection under separate complaints even on different dates for identical issues. Upon detailed examination, the grounds of both complaints were tabulated for comparison. Except for one common grievance regarding fictitious entries of Rs.1.21 crores (receivables from M/s. Fucon Technologies, quashed by AGM dated 26.09.2018, with non-compliance and suspected falsification), no other grounds have any apparent overlap.
4. In conclusion, R-1 submitted that complaints differ substantially in facts and issues. The complaint by Sh. H.R. Vaish was placed before the Competent Authority which after hearing both sides, found them serious and ordered inspection of society records under Section 61 of the DCS Act, 2003. Accordingly, Sh. R.S. Krishnan, Dy. Secretary, O/o Chief Secretary, was appointed as Inspecting Officer vide RCS order dated 23.02.2023.
5. R-2 to R-4 failed to deposit the cost of Rs.5000/- which was imposed on the last date of hearing i.e. 04.12.2025 and Counsel for R-2 to R-4 undertook to deposit the same and file the receipt before the next

date of hearing. R-2 to R-4 contended in their reply that the Petitioner herein filed this revision petition 569 days late without valid reason. They ignored other remedies under Section 115 and gave excuses based on events after the 60-day limit from the order dated 23.02.2023. Their request to close the enquiry on 21.03.2023 was rejected on 28.07.2023 and 12.04.2024. The Counsel for R-2 to R-4 further contended that the Petitioner relied on a separate case of Mr. Rajeev Bharadwaj (disposed on 13.02.2023) to argue that the complaint of R-2 to R-4 should be dismissed as both complaints are identical. However, R-2 to R-4 contended that the two cases are not identical, were never clubbed, and this enquiry has not reached finality.

6. The inspection ordered by RCS may however continue in parallel.
7. Adj. to 22.01.2026 for arguments.



**Financial Commissioner
Delhi**

08.01.2026

Present : Shri Balram Singh, President for Petitioner, Society.
: Ms. Vasu Singh, Counsel for R-1, RCS.
: Shri Tej Vir Singh, R-2 in person.

1. Petitioner appeared in person and requested for adjournment as the Counsel is out of station.
2. R-2 appeared in person and contended that R-2 claimed refund of Rs.1,17,400/- for wrong maintenance charged by the Petitioner, Society before getting flat possession on 19.10.2014. The Deputy Registrar admitted claim and referred to arbitration vide order dt. 07.09.2015. The Arbitrator vide Award dt. 05.12.2015 awarded full refund with 6% interest from payment date, plus Rs.2,000 arbitration fee and Rs.5,000 costs. The Society filed appeal before DCT which was dismissed on 04.01.2017, confirming Rule 94(1) DCS Rules 2007 - maintenance starts only from possession date. Thereafter, R-2 applied for Recovery Certificate on 30.11.2017 with all required documents. After hearings from Dec 2017 to May 2018, Recovery Certificate issued on 08.05.2018 and execution application filed within time on 18/06/2018. The Recovery Officer processed under Section 105 of DCS Act from 17.08.2018 to 22.11.2024, noting Society's repeated delays. Full recovery as per award completed vide order dt. 27.02.2025. Petitioner's objections on this settled matter are irrelevant.
3. Counsel for R-1, RCS submitted that a list of dates/ chronology of events be adjudicated first so that the matter can be concluded.

4. Keeping in view of the above arguments, petitioner is directed to come prepared to lead the case through Counsel on the next date of hearing and also supply a copy of the amended application to the R-2 which was allowed on the last date of hearing i.e. 19.09.2025. Petitioner is further directed
5. Petitioner is further directed to file a list of dates/chronology of events on the next date of hearing.
6. Adj. to 29.01.2026 for arguments.



**Financial Commissioner
Delhi**

08.01.2026

Present : Shri Sabhya Chaudhary and Shri Sumit Kumar,
Counsel for Petitioner.

: Ms. Vasu Singh, Counsel alongwith Shri Sandeep,
Sr. Asstt. for R-1, RCS.

: Shri Vijay Kamra, President for R-2, Society.

1. Counsel for Petitioner contended that the arguments were heard on the last date of hearing and R-2 was directed to file reply alongwith Audit Reports as well as Minutes of AGM from the year 2000 till date but no reply has been filed by the R-2, Society yet.
2. Representative for R-2, Society filed an application under Section 151 CPC for rectification, correction and modification of the observations/directions passed in the order dated 27.11.2025 as the same beyond pleadings scope of this revision petition. R-2 submitted in its application that the Petitioner filed this revision under Section 116 DCS Act, 2003 against the RCS order dated 26.02.2024 rejecting inspection/inquiry on a 2023 complaint by defaulters, non-members and residents.
3. R-2 further submitted that the same complaint led to a Section 37 notice which was rejected on 02.12.2025 as allegations were stale (20-30 years old) with multiple MC changes since. The order dated 27.11.2025 wrongly references a 2007 inspection where RCS took no action, yet Petitioner slept on it for 18 years—barred by 90-day limitation. RCS rightly rejected re-inspection. It also falsely alleges Society collects maintenance but skips Rs.88 lakh water dues (old DJB bills from 10-15 years ago, rectified, not part of maintenance until recently). Petitioner misuses old audit reports from RCS in prior cases; untraceable ones at RCS aren't Society's fault.

Petitioner started false cases only after Society's recovery suit. The DCT rejected his appeal without admitted dues payment. In rebuttal, Counsel for Petitioner contended that maintenance charges have already been paid. R-2 further submitted that the old records of the AGM are not traceable and FIR in this regard has also been lodged.

4. It is noted that R-2 was directed to file Audit Reports as well as Minutes of Meeting of AGM from the year 2000 which have not been filed yet. Final opportunity is given to the R-2 to file the documents as directed on the last date of hearing dated 27.11.2025 with an advance copy to the petitioner before the next date of hearing failing which, cost may be imposed.
5. R-1, RCS is also directed to comply with the directions of the Court in the last hearing on 27.11.2025.
6. Adj. to 05.02.2026.



Financial Commissioner
Delhi

08.01.2026

Present : Shri Sandeep Kumar, Counsel for Petitioner.
: Ms. Vasu Singh, Counsel for R-1, RCS.
: None for R-2.
: Shri Rajiv Parashar, Impleadment applicant in person under 1 (10).

1. Counsel for Petitioner, Society filed reply to the 1/10 application and copy of the same is given to the Respondents. He further contended that in its reply that the Petitioner Society has filed the present revision petition challenging the order dated 15.09.2025 passed by the ARCS. The Petitioner further contended that the said order is illegal and non-speaking, and no notice was served to the Petitioner, Society after 16.04.2023.
2. Counsel for Petitioner further contended that the impleadment applicant i.e. Shri Rajiv Parasher, seeks to be impleaded in this matter solely because he is the original complainant. However, it is a settled legal principle that being a complainant does not make a person a "necessary or proper party" under Order 1 Rule 10 CPC. The presence of the Applicant is not required to decide the legality of the RCS's actions, and he has failed to show any personal prejudice that would be caused if he is not joined as a party. Despite only becoming a member in 2020, he is demanding audits for periods as far back as 2016. Furthermore, similar impleadment applications filed by this very Applicant have already been dismissed by this Hon'ble Court in the past. Therefore, the present impleadment application is a misuse of the legal process and should be dismissed.

3. Counsel for R-1, RCS filed reply and supplied the copy of the same to the parties. R-1, RCS further stated in its reply that the revision petition challenging the order dated 15.09.2025 is without merit. The impugned order was passed in strict compliance with the DCS Act, 2003. The Petitioner's claim of not being heard is false. The Respondent granted the Petitioner eighteen (18) separate hearings between September 2022 and February 2025. Although the Petitioner participated in these proceedings, they failed to provide satisfactory explanations for the alleged financial irregularities in Canara CGHS Ltd. Given the serious nature of the complaints regarding misappropriation of funds, the Respondent initiated an inspection under Section 61 of the DCS Act to safeguard the interests of the society's members. The inspection is currently active. The tenure of the Inspecting Officer, Sh. Harvinder Kumar, has been extended until 30.01.2026 to ensure a thorough investigation. She prayed that since there is no legal or procedural error in the impugned order, it is prayed that this Hon'ble Court may graciously dismiss the present revision petition.
4. Impleadment applicant Shri Rajiv Parashar submitted that he seeks impleadment as a necessary party under Order 1 Rule 10 CPC. He filed the complaint leading to the impugned RCS order dated 15.09.2025, directing inspection of the Society's records. His presence ensures fair adjudication. The Society's Administrator reported serious accounting deficiencies in status reports dated 06.07.2022 and 06.08.2022 to the RCS. These reports support the Applicant's allegations of irregularities. Approximately, 12 hearings occurred from 06.10.2022 to 08.02.2024 before the RCS. During

these, the Vice-President and MC members submitted written statements against the President, Secretary, and Joint Secretary, alleging arbitrary decisions.

5. Impleadment applicant further contended that the Administrator, Sh. Uday Veer Singh, represented the Society initially, with Ex-MC members also presenting their case. On 16.10.2025, the Special Auditor submitted a report (for 2016-2021) to the RCS, revealing multiple deficiencies. Section 61 inspection targets the Ex-MC's tenure, yet only the present MC has filed this revision petition—none from the Ex-MC. No similar application is pending elsewhere. This application is maintainable and in accordance with law.
6. Keeping in view of the above arguments, RCS is directed to clarify whether the impugned order can be considered as a speaking and whether any notice was served to the Petitioner, Society, on the next date of hearing. RCS may continue with the inquiry but the report thereof be kept in sealed cover before a decision in this matter.
7. The application for impleadment be decided on the next date of hearing, and matter be carried forward for arguments.
8. Adj. to 22.01.2026 for further arguments.



**Financial Commissioner
Delhi**