Case No. 149, 150 and 151 of 2025

12.02.2026

Present : Shri S. K. Sharma, Counsel for Petitioner in all the three cases.
: Shri Akshay Bhardwaj, Counsel for R-1/Sh. Rajiv Gupta in case no.151/2025 and for R-3 & R-2 in case no.149/2025 & 150/2025 respectively.
: Ms. Shabnam Parveen, Proxy Counsel for R-5, O/o the DG-Akashwani Bhawan in all the three cases.
: Ms. Vasu Singh, Counsel alongwith Sh. Sunil Dutt & Sh. Shahid, Sr. Assistants for R-6, RCS in all the cases.

1. Counsel for Petitioner(s) submitted that he is only seeking lawful directions against the employer, i.e. R-5/DDO/PPO, O/o the DG-All India Radio and remaining respondents are only the proforma parties.

2. On a query raised to the Petitioner Society from this Court regarding as to what action has been taken under Rule 130 of DCS Rules about the recoveries from movable and immovable property of the principal borrower or his LRs, to this Counsel for Petitioner(s) submitted that they have no information about their immovable properties and attachable asset i.e. salary under Section 105 has been ascertained. Counsel further referred Section 42 & 43 of the Indian Contract Act to point out that default loan's need to be paid in equal share by principal borrower and sureties. However, he was not able to clarify on the aspect of claim of 'equal shares' under Section 43 of the Indian Contract Act.

3. Counsel for R-1 (case no.151/2025), R-3 (case no.149) & R-2(150/2025) raised the issue of maintainability of the petition and contended that as per Rule 132 of DCS Rules, 2007, salary attachment should be treated under Section 60 of CPC and maximum of 30% of salary can be attached under Govt. deduction. Counsel further stated that R-1/Sh. Rajiv Gupta has taken loan from 18-19 Societies and cleared the loan amount of about 10-11 Societies and has taken 09 NOC from different societies.

4. Proxy Counsel for R-5, O/o DG-Akashwani Bhawan stated that they have received the copy of petition on 07.02.2026

which has been forwarded to the department for comments and therefore sought time to file the reply.

5. It is observed that R-5, O/o DG-Akashwani Bhawan has not filed any reply till date in spite of giving ample opportunities and supplying of petition to the main counsel earlier. Hence, cost of Rs.5000/- each in three cases is imposed, to be deposited.

6. Adj. to 27.02.2026 for final arguments

(PRASHANT GOYAL)
Financial Commissioner,
Delhi

Case No. 11 of 2026

Ravindra Kumar Hajela Vs. RCS & Ors.

12.02.2026

Present : Shri G. L. Verma, Counsel for Petitioner.
: Ms. Vasu Singh, Counsel alongwith Shri Shahid, Sr. Asstt. for R-1, RCS.
: Shri Sandeep Kumar, Counsel for R-2, Society.
: Shri R. S. Krishnan, Inspecting Officer R-3 in person.

1. It is seen that in order dated 05.02.2026 passed by this Court in Para 2, inadvertently 'Inquiry Officer' has been mentioned in place of 'Inspection Officer'. The same stand corrected and be read as 'Inspection Officer'.

2. Counsel for Petitioner contended that a complaint was filed by the Petitioner alleging serious irregularities including misappropriation of Rs.2,90,000/-, falsification of records, interpolation in minutes of General Body meetings and failure to conduct statutory audit, and non-convening of Annual General Meeting. The allegations were inquired into pursuant to order dated 16.06.2025 passed by the Special Registrar under Section 61 of the DCS Act, 2003 appointing Inspection Officer. Before the Inspection Officer, R-2, Society deliberately did not cooperate in the inspection proceedings, failed to appear before the Inspection Officer, did not produce any documents and did not pay statutory charges despite repeated notices. The violations on the part of Society were intentional and wilful.

3. Counsel for Petitioner further contended that R-2, Society filed a Revision Petition No.152/2025 before this Court which was dismissed vide Order dated 19.09.2025. Thereafter, R-2, Society filed Writ Petition(C) No.18979/2025 before the Hon'ble High Court which was also dismissed in limine on 23.12.2025. Counsel for Petitioner prayed to direct the RCS to take action on the Inspection Report dated 13.10.2025 filed by the Inspection Officer and take action against the office bearers of the R-2, Society by disqualifying them from contesting elections

and supersede the Managing Committee by appointing Administrator.

4. On query from this Court posed on the last date of hearing i.e. 05.02.2026, Counsel for R-1, RCS submitted that she has not yet received any instruction from the Department. Counsel for R-1, RCS further submitted that despite the Inspecting Officer granting the Society multiple opportunities to present its case specifically on 24.07.2025, 13.08.2025, 29.08.2025, and 09.10.2025, R-2, Society has failed to produce even a single shred of documentary evidence to contradict the serious allegations of financial embezzlement.

5. Counsel for R-2, Society submitted that the Society had challenged the Order dated 16.06.2025 regarding the appointment of inspection officer which is non-speaking in manner. Counsel for R-2 further submitted that no opportunity of being heard was granted to give any comments on said the inspection report dated 13.10.2025. Counsel for R-2, Society further submitted that the said report is ex-parte.

6. R-3 appeared in person and contended that the report investigated a complaint filed by Sh. Ravindra Kumar Hajela against R-2, Society regarding alleged embezzlement of Rs.2,90,000/-. The complainant asserted that this amount was withdrawn from society funds under the pretext of paying legal fees to Sh. Manoj Goel and a clerk named Sh. Raju for a Delhi High Court matter. However, evidence suggested that the society's President, Sh. Sohan Lal Sharma bypassed mandatory protocols by withdrawing the funds in three instalments during August and September 2019 without obtaining prior approval from the Managing Committee or the General Body. Furthermore, despite the high fees paid, High Court records indicated that no counsel appeared for the society on the scheduled date of hearing i.e. 21.08.2019, and the actual legal filings were handled by the President's relative, a junior advocate.

7. R-3 further stated that throughout the inspection process, the society has adopted evasive stance, failing to provide requested documents such as bank statements, original vouchers, or minutes of approval. Instead of cooperating, the society sought to stall the proceedings by filing a revision petition before the Financial Commissioner, which was ultimately dismissed with a stern observation that the matter involves serious financial impropriety. Despite being given multiple opportunities dated 24.07.205, 13.08.2025, 29.08.2025 and 09.10.2025, the society has failed to produce any evidence to contradict the allegations, choosing instead to plead for more time to "trace records" while threatening further litigation.

8. R-3, Inspection Officer submitted in his findings that the R-2, Society is intentionally shying away from answering critical nine questionnaire raised on the use of public funds. R-3 in his finding has submitted that he is inclined to agree with the contention of the complainant and recommended further action as mandated by law/Delhi Cooperative Societies Act, 2003.

9. On perusal of the records and submissions by the parties, it is seen that Petitioner has raised grave allegations concerning misappropriation of Rs.2,90,000/- whereby the President unauthorizedly withdrew funds, falsification of minutes of meeting and the failure to conduct statutory audits or hold Annual General Body Meetings. The record indicated that an inspection was conducted under Section 61 of the DCS Act, 2003 and inspection officer was appointed vide order dated 16.06.2025. Despite being granted multiple opportunities to join the inspection on 24.07.2025, 13.08.2025, 29.08.2025 and 09.10.2025 by the Inspection Officer, R-2 Society reportedly failed to produce any documentary evidence to refute the claims raised by the complainant/Petitioner herein, leading to submission of Inspection Report dated 13.10.2025 which suggested a calculated effort to evade accountability by the Society.

10. R-2, Society's challenge to appointment of Inspection Officer and conduct of inspection proceedings in Revision Petition No.152/2025 has already been decided by this Court and the Petition was dismissed vide order dated 19.09.2025 as this Court was of the view that no harm will be caused to the Society if the inspection is conducted by an independent officer. Thereafter, a Writ Petition(C) No.18979/2025 was also filed before the Hon'ble High Court by the Society which was dismissed on 23.12.2025 as by that time the inspection was completed and the inspection officer has submitted his report. The Hon'ble High Court in its order dated 23.12.2025 also directed that Society may question the inspection report in accordance with Law. Therefore, the challenge of the Petitioner that the inspection report is a "non-speaking" and ex-parte document need not be touched at this stage.

11. The ends of justice would be met if the Registrar of Cooperative Societies is directed to furnish a copy of the inspection report dated 13.10.2025 to R-2, Society and grant personal hearing to Society as well as the concerned office bearers of the Society before proceeding further in the matter. The Society, office bearers of the Society and the complainant to file their objections, if any, to the inspection report and thereafter the RCS shall pass a speaking and reasoned order addressing the inspection report, the counter submitted by all the concerned parties and proceed further in the matter in accordance with Delhi Cooperative Societies Act and Rules preferable within a period of one month.

12. With the above directions, the case is remanded to the Registrar Cooperative Societies to take action as above. The revision petition bearing no. 11/2026 titled ***Ravindra Kumar Hajela Vs. RCS & Ors.*** is accordingly, disposed of.

13. File be consigned to record room after completion.

(PRASHANT GOYAL)
Financial Commissioner
Delhi

Case No. 283 of 2024

Panchshila Cooperative House Building Society
Vs.
Registrar Cooperative Societies & Ors.

12.02.2026

Present : Mr. Ashim Sridhar, Counsel for Petitioner.
: Ms. Vasu Singh, Counsel alongwith Mr.Sameer Shandilaya & Mr.Shahid, Sr.Assistant for R-1.
: Mr.R.S. Krishnan, Inquiry Officer.
: Ms.Sonali Chopra, Counsel for R-2 to R-4

1. The Counsel for R-2 to R-4 assured the court to deposit the cost today itself.

2. The Counsel for Petitioner contended that the original complaint was filed by R-2 to R-4 regarding issue of audit and certain losses suffered by Society etc. Thereafter on the basis of the said complaint, the ARCS passed the impugned order on 23.02.2023 wherein Inspection Officer was appointed under Section 61 of the DCS Act to inspect the said society and submit the report. He further contended that earlier a similar complaint was filed against the society in RCS office by Shri Rajeev Bhardwaj. Thereafter, R-1, RCS passed an order dated 04.10.2022 directing inspection of society by Shri J.B. Kapil, SDM (Kalkaji). Shri J.B. Kapil/Inspecting Officer vide order dated 13.02.2023 dismissed the said complaint observing that there is no merit in the complaint of Shri Bhardwaj.

3. The Counsel for Petitioner submitted that the said order of dismissal by impugned order dated 13.2.2023 was brought to the notice of R-1, RCS on 21.03.2023 as matter in issue of complaints of R-2 to R-4 and Mr.Bhardwaj were similar. Despite this, R-1 RCS ignored the findings and passed the impugned order without prima facie reasons for yet another inspection and later on R-5 herein has been appointed as Inspecting Officer vide letter dated 28.07.2023 and scheduled inspection vide letter dated 23.04.2024. The impugned order is a non-speaking, repetitive and meritless, as identical issues were already investigated and rejected.

On the issue of reasons and grounds were not given in the non-speaking impugned order, the Counsel placed reliance on para 47 of the judgment dated 08.09.2010 passed by Hon'ble Supreme Court in Civil Appeal No.7472 of 2010 titled "Kranti Associates Pvt. Ltd. and Another Vs. Masood Ahmed Khan and Others"

4. In rebuttal, the Counsel for R-1, RCS submitted that the matter was examined and the then MC was given opportunity to be heard in person by the Competent authority. The RCS, after hearing the parties and taking into accounts the submissions and representation of both sides, observed that the issue involved in the controversy requires inspection of records of the society and further scrutiny of the matter and passed a speaking order on 23.02.2023. Since a lot of intricate issues were involved in the controversy, the RCS could not have passed a detailed order on those before an inspection revealed full facts. Moreover, no action can be taken against a defaulting party merely on an inspection report. It will need further proceeding under Sections 62 and/or 66 DCS Act, and at which stage the Petitioner will have adequate opportunity to present his case.

5. The Counsel for R-2 to R-4 submitted that the Petitioner has relied upon a purported disposal of the complaint filed by Mr.Rajeev Bhardwaj to justify that the complaint filed by Respondents herein be dismissed. Further, she stated that the matters raised in the two cases are not identical and need proper examination. These non-dealt issues will come up in another inspection/inquiry only.

6. It is seen that in order dated 04.12.2025 in para 1, passed by this court, inadvertenly 'Inquiry Officer' has been mentioned in place of 'Inspection Officer'. The same is corrected and would read as 'Inspection Officer'

7. In view of all the foregoing, this court is of the considered view that the present case does not require any interference from this Court at this stage. The inspection under Section 61 of the Delhi Cooperative Societies Act, 2003, as ordered by

the RCS, shall continue, and the reports thereof shall be submitted to the Competent Authority in due course.

8. Accordingly, the revision petition No.283 of 2024 titled **"Panchshila Cooperative House Building Society Vs. Registrar Cooperative Societies & Ors."** is dismissed in terms of the above. The Petitioner is advised to fully cooperate with the Inspection Officer so that he can transparently bring out all facts.

9. File be consigned to record room after completion.

(PRASHANT GOYAL)
Financial Commissioner,
Delhi

Case No. 136 of 2025

12.02.2026

Present : Shri S. K. Sharma, Counsel for Petitioner(s).
: Manager/ Representative for R-1, Society.
: Ms. Vasu Singh, Counsel alongwith Shri Bhavesh Kumar, ASO and Shri Shahid, Sr. Asstt. for R-2, RCS.

1. The Counsel for Petitioners failed to submit any documents sought from them by the Court in its proceedings of 22.01.2026. They rather submitted that the Court directs the Society to show expenditure authorization by the AGBM, wherein each authorization carries an estimated amount.

2. Counsel for Petitioners contended that the petitioner(s) challenged the Inquiry Report dated 21.11.2024 under Section 62 of the DCS Act, 2003, issued by Inquiry Officer Sh. G.P. Singh, appointed by R-2, RCS. This report erroneously granted a clean chit to the Managing Committee (MC) of R-1, Society for the 2016-18 term, despite grave violations of the Act and Rules by the then MC.

3. Counsel for Petitioner(s) further contended that the MC spent Rs.3,10,274/- (audited at Rs. 3,58,774 in 2018-19) on Welcome Room Refurbishment without prior General Body Meeting (GBM) approval of the budget for the same, breaching mandatory provisions under Sections 31(1)(a), 93(1), and 94(1) of the Act. Counsel for Petitioner(s) referred tentative budget (2016-17) of the R-1, Society which is placed at Annexure-A. Counsel for Petitioner(s) requested this Court to direct R-2, Society to file the tentative budget of 2017-18. Counsel for Petitioner(s) submitted that R-2, Society cannot spend more than the budget allocated for that financial term. Counsel for Petitioner(s) undertook to file specific provisions

of DCS Act and Rules which have been violated by the R-2, Society in the present case. The Petitioners may also clarify the specific year in which expenditure was incurred and the AGBM minutes in this regard.

4. Representative/ Manager for R-1 has already filed short reply, taken on record. He is unable to explain the facts of the case despite being the Manager to the Society from the last 05 years and requested for adjournment. Request is allowed with the direction to appear with Accountant and Administrator of the R-1, Society on the next date of hearing failing which, cost shall be imposed. The Society will also bring documents to help the Court assess whether each item of expenditure incurred by Society carries a specific amount.

5. Counsel for R-2, RCS submitted that after following a thorough investigation, the Inquiry Officer submitted his report on 21.11.2024 concluding that the allegations levelled in the complaint dated 31.03.2019 were not substantiated. The Inquiry Report followed due process and reached a clear finding of no wrongdoing.

6. In view of the above arguments, R-1, Society is directed to file evidentiary proof showing specific estimated cost/ budget to AGM for repair work for the year 2017-18, and also the AGM minutes in that year on the next date of hearing.

7. Adj. to 27.02.2026 for further arguments.

Financial Commissioner
Delhi