Case No.	Titled
149/2025	**CA Cooperative T/C Society Ltd. Vs Shri Girdhari Majhi & Ors**
150/2025	**CA Cooperative T/C Society Ltd. Vs Shri P. Suresh Kumar & Ors.**
151/2025	**CA Cooperative T/C Society Ltd. Vs Shri Rajiv Gupta & Ors**

20.02.2026

Present : Mr. S.K. Sharma, Counsel for Petitioner (in all three cases).

: Mr. Akshay Bhardwaj, Counsel for R-1/Shri Rajiv Gupta in case no. 151/2025 and for R-3 & R-2 in case no. 149/2025 & 150/2025 respectively.

: Mr. Sayed M. Arif, Counsel for R-5, DDO, Dte. Gen. Akashwani/Prasar Bharti (in all three cases)

1. Counsel for Petitioner, Society contended that despite issuance of attachment orders dated 28.02.2019 to the Drawing and Disbursing Officer (R-5), no compliance has been made to deduct and remit the amounts from the salary of R-1, in violation of Section 52(4) of the Delhi Cooperative Societies Act, 2003. The conduct of R-5/DDO amounts to deliberate defiance of lawful directions and violation of statutory provisions under the DCS Act and Rules and Punjab Land Revenue Act, 1887. The liability of all respondents being jointly and severally, as affirmed by the Hon'ble Delhi High Court vide order dated 23.01.2025 in W.P.(C) No.2327/2022 recovery from the sureties is equally enforceable. Hence, this Revision Petition is filed against refusal to execute the Recovery Certificate and to ensure compliance with attachment orders.

2. Counsel for Respondent (Rajiv Gupta) submitted that the present revision petitions are not maintainable and this Court does not have enforcement powers. In rebuttal, Counsel for Petitioner relied upon para 11 of the judgment dated 25.11.2011 titled **State of Haryana Vs Rajmal & Anr.** passed by the Hon'ble Supreme Court that:

"11...In State of A.P. vs. Pituhuk Sreeinvanasa Rao [(2000) 9 SCC 537] this Court held that the exercise of the revisional jurisdiction of the High Court in upsetting concurrent finding of the facts cannot be accepted when it was without any reference, to the evidence on record or to the finding entered by the trial court and appellate court regarding the evidence in view of the fact that revisional jurisdiction is basically supervisory in nature..."

3. Counsel for Respondent (Rajiv Gupta) further submitted that no efforts have been made to recover the loan amount from the Principal Debtors and despite that they are recovering balance loan amount from the basic salary i.e. 80% from the Surety but as per Section 60 CPC, the amount of recovery from salary should not exceed 1/3rd part of salary.

4. Counsel for Respondent further submitted that a case under Section 138 was filed before the Ld. MM in 2017 wherein Authorized Representative of the complainant submitted that he has received complete payments. In rebuttal, Counsel for Petitioner submitted that more than Rs.8 Lakh is pending for recovery and it is their prerogative to recover from any of the defaulters in keeping with sections 42 & 43 of the Indian Contract Act, 1872 which is as under:

........42. ***Devolution of joint liabilities****—When two or more persons have made a joint promise, then, unless a contrary intention appears by the contract, all such persons, during their joint lives, and, after the death of any of them, his representative jointly with the survivor or survivors, and, after the death of the last survivor, the representatives of all jointly, must fulfil the promise.*

.....43. ***Any one of joint promisors may be compelled to perform****—When two or more persons make a joint promise, the promisee may, in the absence of express agreement to the contrary, compel any 1[one or more] of such joint promisors to perform the whole of the promise.*

5. Counsel for R-5/DDO has requested to waive of the cost of Rs.5000/- imposed on the last date of hearing i.e. 12.02.2026 as he received the copy of the petition three days before of the hearing. Cost is waived off. He added that the DDO has limited the quantum of recovery in

keeping with Section 60 of CPC but added that R-5 would go strictly as per the decision of this Court on amount to be deducted. And he has nothing more to say.

6. On query of this Court regarding status of recovery of other surety, Counsel for Petitioner, Society submitted that he has no information.

7. After hearing of the submissions and arguments of the parties, this Court is of the considered view that Society has right to recover the amount strictly subject to the provision of Rule 132 of DCS Rules, 2007 which mandates compliance of Section 60 of CPC. In case Rajiv Gupta is willing to get an additional amount deducted, he may choose to do so by giving in writing to DDO of R-5. The quoting of a 1983 Circular of Government of India mandating non-applicability of Section 60 of CPC for recoveries by Cooperative Societies will not hold because of statutory provisions, as also the latter instructions override the former instructions. In case, Rajiv Gupta retires before the entire recovery of Society is completed in cases 149/2025 and 150/2025 (Rajiv Gupta as one of surety), and 151/2025 (Rajiv Gupta as the borrower), no recovery would be enforceable against the retirement benefits of Gratuity, Pension, Provident Fund and Leave encashment claims. The Society in that case would be free to pursue other means available to it under Rule 130 of DCS Rules, 2007. Rajiv Gupta would be free to also pursue legally the main borrower, and other sureties for amounts paid by him in cases 149/2025 and 150/2025.

In these 3 cases, R-5 shall route all deductions strictly through RCS. The RCS is directed to ensure that there is no over payment to Society. It shall accordingly take an affidavit from Society on all recoveries made by it as yet, and a further commitment to immediately inform RCS if any other payment in this context comes directly to it.

8. Accordingly, the revision petition bearing no. **149/2025 titled CA Cooperative T/C Society Ltd. Vs Shri Girdhari Majhi & Ors.**, revision petition no. **150/2025 titled CA Cooperative T/C Society Ltd. Vs Shri P. Suresh Kumar & Ors.** and revision petition no. **151/2025 titled CA Cooperative T/C Society Ltd. Vs Shri Rajiv Gupta & Ors.** are disposed of in terms of the above.

9. Files be consigned to record room after completion.

(PRASHANT GOYAL)
Financial Commissioner
Delhi

Case Nos. 34 & 35 of 2025

20.02.2026

Present : Shri S.K. Maniktala along with Shri Udit Maniktala Counsels for Appellants in both cases.
: Ms. Ruchika Rathi, Counsel for Respondent, DSIIDC.

1. The Counsel for Appellant contended that Appellant went to Hon'ble Supreme Court against dismissal of the Writ Petition and the Hon'ble Apex Court granted permission to file review and again allowed the Appellant liberty to approach the appropriate forum. Thereafter, they approached the Hon'ble Lt. Governor and subsequent to the Notification No. 1/CI/DCI/Policy/415/2021/Pt.I/1211-1218 dated 10.09.2024 of Spl. Commissioner (Industries), to this Hon'ble Court for restoration of their lease deed.

2. Counsel for Respondent submitted that Respondent has challenged the issue of the maintainability of the present revision petition before the Hon'ble High Court.

3. Counsel for Respondent further submitted that since the matter is pending before the Hon'ble High for adjudication and the next date of hearing is fixed for 24.03.2026.

4. Considering the submissions made by the parties, and the fact that the matter is pending before the Hon'ble High Court of Delhi for some time now, the revision petitions bearing case nos. 34/2025 & 35/2025 are adjourned sine die.

5. The parties herein are free to approach this Court for an appropriate date, if need be, once the Hon'ble High Court takes a view in the matter.

Financial Commissioner
Delhi

Case No. 198 of 2025

Canara CGHS Ltd.
Vs.
RCS & Anr.

20.02.2026

Present : Mr. Sandeep Kumar, Counsel for Petitioner.
: Ms. Vasu Singh, Counsel alongwith Shri Sushil Singh, Sr.Assistant & Mr.Shahid for R-1, RCS.

1. This court raised a query to the Counsel for R-1,RCS whether the inspection has been completed. It was submitted that the inspection has not been completed and the Inspection Officer has applied for extension of time.

2. The Counsel for Petitioner contended that the impugned order dated 15.09.2025, appointing the Inspection Officer, passed by the RCS is a non-speaking order. The Counsel for Petitioner further contended that :

a) RCS failed to consider that the impugned order is against the judgment passed by the F.C. in appeal No.53/2024 case titled A.K. Aggarwal Vs. Ved Janak CGHS Ltd. whereby dismissing the complaint under Section 61 of DCS Act, 2003 on the ground that the complaint was filed by one person.

b) The RCS has not issued any Show Cause Notice to the Society before passing the impugned order.

c) The impugned order passed by the Respondent is itself amounts to double jeopardy as the allegations levelled by the Complainant on which inspection is being ordered, overlap the proceedings which are already pending before the Office of RCS as the allegations levelled in the complaint are similar to the petition filed by the Complainant Rajiv Parashar under Section 118 (5) of DCS Act which is still pending before RCS.

d) The impugned order is cryptic without any reason whereby R-2 has been appointed as Inspecting Officer (IO) under Section 61 of DCS Act, 2003.

e) The complaint filed by Rajiv Parashar on 14.12.2021 seeking grant of sanction under Section 121 DCS Act to prosecute the Members of the previous MC. The said complaint was converted into complaint under Section 61 of the DCS Act and thereafter Rajiv Parashar filed detailed submissions dated 06.10.2022 before the RCS levelling several frivolous allegations in respect of misappropriation of funds against the then MC.

f) The RCS issued Show Cause Notice to the then MC of the society who also filed their replies however no opportunity was afforded for arguments to them.

g)The impugned order passed by the RCS is against the principle of natural justice as no show cause notice was issued before passing the said order.

3. In rebuttal, the Counsel for R-1, RCS submitted that the RCS has filed reply to the present petition and further submitted that before the RCS issued order appointing the IO, the then ex-members of society against whom allegation was made were issued 4 show cause notices. Also, multiple financial irregularities were pointed out in the complaint to RCS and an IO was deemed necessary for RCS to come to a preliminary view whether the matter should be further proceeded with. Further, multiple notices under Section 61 of the DCS Act, 2003 were

duly issued to the Petitioner society on various dates by the IO and last of which was issued on 04.02.2025. Thus, the Petitioner society has been granted sufficient opportunities of hearing.

4. The RCS order appointing the Inspection Officer could have been more speaking but contention of RCS that there were complex issues, including forgery, fund misappropriation, account manipulation, false audit reports, etc. and it was not possible for RCS to record findings thereon without an IO went into the records and gave its report. Any superficial remarks of RCS could have unfairly prejudiced the inspection proceedings. Hence, in the larger interest of society and its members in the long run, and take necessary pre-emptive measures, an order appointing IO was issued. Further, it is a fact that the IO is yet to submit the inspection report and hence this Court is not inclined to interfere with the impugned order dated 15.09.2025 passed by the RCS appointing the IO and re-initiating the entire process. However, RCS will give enough extension to the IO to hear the current MC members before submitting the Inspection Report. The cost of inspection shall not summarily lie on society and be apportioned as per Rule 82(5).

5. Accordingly, the revision petition bearing No.198/2025 titled **Canara CGHS Ltd. Vs. RCS & Anr.** is dismissed in terms of the above.

6. File be consigned record room after completion.

(PRASHANT GOYAL)
Financial Commissioner
Delhi

Case No. 148 of 2025

20.02.2026

Present : Mr. O.P. Gupta, Counsel for Petitioner.
: Ms. Vasu Singh, Counsel alongwith Mr. Sandeep Kumar & Mr. Shahid, Sr.Assistants for R-2, RCS.

1. The Counsel for Petitioner pleaded that cost of Rs.10,000/- imposed on the last date of hearing i.e. on 13.02.2026 may be waived off as he was unable to attend this court due to bad health. The cost is waived off because of his age but the Counsel is advised that such waivers will not be considered in future.

2. The Counsel for Petitioner contended and placed reliance on the following two judgments passed by the Hon'ble High Court :

i) Judgement dated 15.09.2010 in WPC No.6154/07 wherein the Hon'ble High Court held that "...*It is a settled law that merely because a spouse of a member purchased a flat or property would not make the members of society disqualified unless it is proved that the property purchased by the spouse of the member is from the funds of the member. We find that there is no such averment of the Petitioner that the funds for the purchase of Vivek Kumar property were provided by the husband/member Sh.A.L. Jain..."*

ii) In another Judgement decided on 29.02.1996 in WPC No.6154/07 titled *Alimuddin Vs. The Registrar Co-operative Societies and Ors.* wherein the Hon'ble High Court held that : *"..7. The view taken by this Court has been that to attract the applicability of Rule 25 (1) (c) (i), the member of the Society must own a residential house or a plot of land for the construction of a house in his own name or in the name of his spouse or a dependent child. The phrase "in the name of" has been interpreted to mean the ownership must be of the member though it may stand Benami in the name of the wife or a child..."*

3. The Counsel for Petitioner further contended that the Petitioner never acquired or owned property No.C-3/72, Janak Puri, Delhi. In fact, the said property was owned by her husband by way of his own funds. The Counsel for Petitioner submitted that the impugned order may be quashed in view of the two

judgements passed by the Hon'ble High Court. On query of the Court, he confirmed that this is the substance of his case and he has no additional points to make.

4. In rebuttal, the Counsel for R-2, RCS submitted that the RCS vide order dated 26.05.2025 has rightly disqualified the membership of Meena Mittal under Rule 20 (1)(c)(i) of the DCS Rules, 2007 read with the DCS Act, 2003.

5. R-2, RCS is directed to come prepared on the next date of hearing to defend the legal issue being raised by Petitioner, as also whether the facts of the cases referred are similar to present case and also to clarify on the specific point raised by the Petitioner herein on the issue of purchasing of property by her husband out of his own funds.

6. The Petitioner is also directed to file affidavit regarding source of money for purchasing of property bearing No.C-3/72, Janak Puri, Delhi and also source of money for purchase of flat in GRDC Group Housing Society Ltd (R-1). The documents related to Bank transactions be also filed.

7. Copy of this order be given dasti to the R-2, RCS. Issue notice to the R-1, Society. Further, cost of Rs.10,000/- is imposed on society on account of non-appearance. A notice to society through RCS be issued giving final opportunity. If society chooses not to appear yet again, it shall be assumed, it has nothing to say.

8. Adj. to 06.03.2026 for final arguments.

Financial Commissioner
Delhi