IN THE HIGH COURT OF JUDICATURE AT BOMBAY
CIVIL APPELLATE JURISDICTION
WRIT PETITION NO.4356 OF 2017

Gurminder Singh Kripal Singh Bhuller ....Petitioner

V/S

1. Deputy Registrar, C.S. "R-South" Ward
2. Chairman/Secretary,
   Fountain Heights Co-op Hsg. Soc. Ltd.
3. Shankar Parab,
   Special Recovery & Sales officer
4. District Deputy Registrar 4,
   Co-operative Societies, Mumbai. ....Respondents

WITH
WRIT PETITION NO.4357 OF 2017

Gurminder Singh Kripal Singh Bhuller ....Petitioner

V/S

1. Deputy Registrar, C.S. "R-South" Ward
2. Chairman/Secretary,
   Fountain Heights Co-op Hsg. Soc. Ltd.
3. Shankar Parab,
   Special Recovery & Sales officer
4. District Deputy Registrar 4,
   Co-operative Societies, Mumbai. ....Respondents

WITH
WRIT PETITION NO.4770 OF 2017

Gurminder Singh Kripal Singh Bhuller ....Petitioner

V/S

1. Deputy Registrar, C.S. "R-South" Ward
2. Chairman/Secretary,
   Fountain Heights Co-op Hsg. Soc. Ltd.
3. Shankar Parab,
   Special Recovery & Sales officer

4. District Deputy Registrar 4,
Co-operative Societies, Mumbai. ....Respondents

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Dr. Devashree D. Raut with Mr. Devang D. Raut *for the Petitioner.*
Mr. Hamid D. Mulla, AGP with Ms. A.A. Nadkarni, AGP for Respondent Nos.1 and 4/State.
Mr. Satish J. Agarwal with Ms. Dhara Shah *for Respondent No.2.*

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CORAM : SANDEEP V. MARNE, J.
RESERVED ON : 29 JUNE 2026.
PRONOUNCED ON : 09 JULY 2026.

J U D G M E N T :

1. By these Petitions, Petitioner has challenged orders dated 11 November 2016 passed by the District Deputy Registrar, Co-operative Societies, Mumbai (4) **(District Deputy Registrar)** dismissing the revisions preferred by the Petitioner and confirming the recovery certificates dated 5 March 2015 issued by Deputy Registrar, Co-operative Societies, R-South, Division Mumbai **(Deputy Registrar)**.

2. Petitioner is the owner in respect of three shops bearing Nos. 4, 5 and 6 admeasuring carpet areas 133.04 square feet, 154.68 square feet and 157.58 square feet respectively. Respondent No.2-Society is formed by the unit owners of building named "Fountain Heights". Petitioner is a member of Respondent No.2-Society in respect of the three shops owned by him. According to the Petitioner, first General Body Meeting of the Society was held on 29 May 2010 and first Annual General Meeting **(AGM)** was held on 8 August 2010, in which it was resolved that maintenance charges for residential flats would be Rs. 4.5 per square feet

and that no resolution was passed with regard to maintenance charges payable for shops. On 2 November 2011, Society issued an *ad hoc* bill for the period from 2 December 2010 to 1 March 2011. Petitioner issued advocate notice dated 14 January 2011 to the Society, which was responded vide reply dated 31 January 2011. Another bill in respect of the shops was issued on 14 May 2011 which was *ad hoc* maintenance bill. Petitioner paid lumpsum amount of Rs.20 lakh in respect of each of the shops on 15 June 2011. On 7 August 2011, second AGM was held, in which it was decided that the basis for levying of maintenance charges would be explained to the shop owners by holding a meeting with the Managing Committee. By his letter dated 10 August 2011, Petitioner recorded that maintenance charges for the shop owners were determined at Rs.10.85 per square feet and breakup of the charges was demanded. The Society shared the calculations with shop owners by letter dated 9 September 2011. According to Petitioner, the shop owners were charged in respect of facilities which they were not allowed to utilise. Thereafter, certain correspondence took place. The next Annual General Meeting was held on 5 August 2012 and according to Petitioner, no discussions occurred in respect of liability to pay maintenance charges by the shop owners. In the meantime, Petitioner filed complaint with the Deputy Registrar on 15 January 2013. Society's advocate issued letter to the Petitioner on 15 January 2013 demanding arrears of amounts in respect of the three shops. Petitioner and other shop owners addressed letter to the Society complaining about stoppage of essential services. The Deputy Registrar issued letter to the Society on 30 January 2013 for consideration of complaint made by the Petitioner. Petitioner also

approached Municipal Corporation of Greater Mumbai (**MCGM**) for bifurcating property taxes in respect of his shops and seeking details of tax levy made by MCGM. Upon receipt of details from MCGM, Petitioner wrote to the Society on 28 June 2013 complaining about excessive levy of property taxes than the one paid to MCGM. The next AGM was held on 22 September 2013.

3. In the above background, Respondent No.2-Society filed applications under Section 101 of the Maharashtra Co-operative Societies Act, 1960 **(MCS Act)** for recovery of dues of maintenance and other charges from the Petitioner in respect of the three shops. The applications were resisted by the Petitioner by filing his replies. After considering both the sides, the Deputy Registrar proceeded to pass orders dated 5 March 2025 for recovery of following amounts:

Shop Nos.	Application Nos.	Amount
4	17 of 2014	2,47,553/- + costs
5	21 of 2014	2,52,516/- + costs
6	23 of 2014	2,51,640/- + costs

4. Aggrieved by the Recovery Certificates, Petitioner preferred Revision Applications before the District Deputy Registrar. Petitioner paid 50% of the amounts covered by the Recovery Certificates while preferring the Revision Applications. However, the Revision Applications preferred by the Petitioner have been dismissed by District Deputy Registrar vide orders dated 11 November 2016. Petitioner has accordingly filed the present Petitions challenging the orders of District Deputy Registrar and Deputy Registrar. This Court directed deposit of

amount of Rs.3,00,000/- by order dated 3 May 2017 and stayed the Recovery Certificates. Accordingly, the Petitioner has deposited amount of Rs.3,00,000/- in this Court on 30 May 2017.

5. Dr. Devashree Raut, the learned counsel appearing for Petitioner submits that the Deputy Registrar has erroneously issued Recovery Certificates in favour of Respondent No.2-Society and the decision of Deputy Registrar is erroneously upheld by the District Deputy Registrar. That the Society is demanding arbitrary amounts from the Petitioner. That the *ad hoc* bill raised and payments made in pursuance thereof have not been adjusted by the Society. That commercial shop owners cannot be made to pay for maintenance of facilities which they are neither supposed to use nor are entitled to use. She submits that the Developer has clearly certified by letter dated 12 June 2014 that shop owners are not entitled to use of various recreational facilities. That the recreational facilities are located inside the Society building to which shop keepers do not have any access. That the Society has actually prevented the shop owners from using any of those facilities. That therefore maintenance charges towards those facilities cannot be recovered from shop owners. That General Body has not taken any specific decision levying equal maintenance charges against residential flat owners and commercial shop owners. That Deputy Registrar and District Deputy Registrar have therefore erroneously arrived at the conclusion that General Body resolution needs to be challenged before Co-operative Court under Section 91 of MCS Act. That even before this Court, no specific General Body resolution is produced by the Society. Dr. Raut relies on order

passed by this Court in ***V. Mathai Easo vs. District Deputy Registrar, Cooperative Societies and Ors.***[1] in support of her contention that a member cannot be held responsible to pay for a service that is unavailable to him.

6. Dr. Raut further submits that the recovery certificates are totally silent about the breakup of various amounts. That the Deputy Registrar has blindly accepted the amount demanded by the Society without conducting any enquiry into correctness of the demanded amounts. That there is no bifurcation indicated in the amounts demanded by the Society. She relies on Society's letter dated 9 September 2011, in which it was clearly agreed that shop owners were not supposed to pay equal maintenance charges. That the said letter is completely ignored by the Deputy Registrar and District Deputy Registrar. She submits that Petitioner is willing to pay correct amount of maintenance to the Society. However, on account of arbitrary demands raised by the Society, there is artificially swollen figure claimed against the Petitioner in respect of each of the shops. That Petitioner has already deposited 50% of recovery amount while filing the Revision Application before the District Deputy Registrar. That further amount of Rs.3,00,000/- is deposited by the Petitioner in this Court and thus, Petitioner has deposited/paid excess amount. She therefore submits that the impugned Recovery Certificates deserve to be set aside.

7. The Petitions are opposed by Mr. Agarwal, the learned counsel appearing for Respondent No.2-Society who submits that no error is

[1] Writ Petition No.6682 of 2024 decided on 3 December 2025

demonstrated in concurrent findings recorded by the Deputy Registrar and District Deputy Registrar. That the Society has decided to charge equal maintenance from all members. That under the byelaws, there cannot be any distinction between shop owners and flat owners. That under the definition of the term 'flat', even shop is included. That the Society has adopted resolutions for levying equal maintenance charges from shop and flat owners. That the Petitioner has not challenged those resolutions under Section 91 of the MCS Act and cannot selectively challenge consequences arising out of those resolutions. He denies that the Society has ever stopped the shop owners from using or enjoying the recreational or any other facilities. He accordingly prays for dismissal of the Petition.

8. Rival contentions urged on behalf of the parties now fall for my consideration.

9. Petitioner is the owner of three shops in the building of the Society and is aggrieved by Recovery Certificates issued by Deputy Registrar in respect of each of the three shops. The Recovery Certificates are issued by the Deputy Registrar by exercising powers under Section 101 of the MCS Act. At the relevant time when the impugned recovery certificates were issued, Chapter XIII-B relating to Co-operative Housing Societies was yet to be inserted in the MCS Act and therefore, the provisions of Section 154B-29 were yet to be made applicable in respect of the demand made by the Respondent No.2-Society from the Petitioner. The statutory scheme under Section 101 of the MCS Act

permits filing of an application by a co-operative housing society for recovery of its dues or for recovery of its maintenance and service charges. Upon receipt of such application, the Registrar can conduct an enquiry and issue a certificate for recovery of amount indicated therein. The nature of enquiry under Section 101 of the MCS Act is summary in nature.

10. After formation of Respondent No.2-Society and registration thereof in the year 2009, it appears that *ad hoc* demands were initially made towards maintenance charges. Right since inception, Petitioner is aggrieved by the maintenance charges levied in respect of his three shops. The main grouse of the Petitioner is that the Society has large section of recreational and other facilities which require substantial sum for maintenance and those recreational facilities are restricted for use only by residential members. It is Petitioner's case that the said facilities are not constructed for beneficial use by the shop owners. It is also complained that the Society does not permit any shop owner to make use of those recreational and other facilities. Petitioner has therefore adopted a defence that the shop owners cannot be made to pay maintenance charges on par with residential flat owners. Petitioner has relied upon the clarificatory letter issued by the Developer-Lokhandwala Constructions on 12 June 2014 stating that the recreational facilities provided in residential complex are available exclusively for use by residents. The Developer clarified that shop owners were not entitled to make use of those facilities. However, the Developer also clarified that it was for the Society to take a decision to permit the shop owners to make

use of recreational facilities. It is the contention of Petitioner that the Society has not adopted any resolution permitting the shop owners to use recreational and other facilities and that till today, the same are restricted for being used only by the residential flat owners.

11. The complaint of the Petitioner is not with regard to denial of opportunity to make use of recreational facilities. The shop owners are apparently not interested in using those recreational facilities. All that is contended by the Petitioner is that those facilities are otherwise useless for shop owners and that therefore they cannot be made to contribute for maintenance of those facilities. Additionally, Petitioner has also questioned the manner of levy made by the Society in respect of property tax and other charges. Petitioner is also aggrieved by non-provision of breakup in respect of demanded amounts.

12. The Deputy Registrar has recorded a finding while issuing Recovery Certificate on 5 March 2015 that there cannot be any distinction between residential members and shop owner members for levy of maintenance amount. The Deputy Registrar has held that resolutions are adopted in the General Body of the Society for levy of same amount of maintenance charge against the residential flat owners and commercial shop owners. The Deputy Registrar has held that if Petitioner is aggrieved by those resolutions, he needs to adopt appropriate remedy in that respect. The Deputy Registrar has thus held that Petitioner needs to approach Co-operative Court under Section 91 of the MCS Act.

13. The District Deputy Registrar has also recorded a similar finding of availability of remedy to the Petitioner to question correctness of resolutions adopted by the Society for levy of equal maintenance charges under Section 91 of the MCS Act before the Co-operative Court. The relevant findings of the District Deputy Registrar in this regard are as under:

> 1) As per the submissions of the Applicant and Opponent, it is seen that there is basic dispute between shop owner and residential flat owner regarding charging of maintenance. Shop owner are reluctant to pay the maintenance which is charged as per the residential flats. But the Model Bye-Laws and rules does not provide for charging separately for flat owners and shop owners. Applicant also submits that they are in minority, so don't have voice to pass the resolution in Annual General Meeting. As Opponent has submitted that Annual General Meeting has already passed the resolution, in my opinion if applicants are aggrieved by that resolution, they can file dispute as per Sec. 91 of MCS Act 1960 in Co-operative Court. But instead of that Applicant choose not to pay the maintenance. This is against the principle of Co-operative policy.

14. Petitioner has questioned correctness of above findings recorded by the Deputy Registrar and District Deputy Registrar contending that no resolution is adopted by the General Body of the Society for levy of equal charges against residential flat members and commercial shop members. On the other hand, it is contended by the Society that resolution has been adopted for levy of equal maintenance charges. In the light of the above debate between the parties, this Court directed the Society to place on record the resolution(s), if any, adopted by the Society vide order dated 6 October 2025 which reads thus:

> 1. Heard learned Counsel for the parties for some time.
>
> 2. From the impugned order passed by the District Deputy Registrar Co-Operative Societies (4), Mumbai, it appears that the revision is rejected on the ground that the Petitioner is being charged for maintenance in accordance with society's resolutions, which are not challenged by the Petitioner. The

Revisional Authority has observed that since the Society has submitted resolutions passed in Annual General Meeting, the Petitioner can file dispute under Section 91 of the Maharashtra Co-operative Societies Act, 1960 (for short 'MCS Act'), in the Co-operative Court. The Revisional Authority has held that without challenging the Resolutions, the Petitioner cannot take a stand of simply not paying society-dues.

3. Learned advocate for the Petitioner, on instructions, submits that on inspection of documents which were shown by the Society, no such resolution/s was/were found which can form the basis of the charges levied against the Petitioner. She has contended by relying on the letter of the developer/builder dated 12.06.2014 that the Petitioner was given to understand that he will not be entitled to use recreational facilities provided in the building and therefore the society cannot charge for its maintenance contribution from the Petitioner so far as the expenses on such recreational facilities are concerned.

4. It is seen from the letter dated 12.06.2014 that the developer has clearly stated that upon formation of the society, it shall be the discretion of the society to permit a member holding commercial premises to use recreational facilities (or not).

5. On the other hand, learned advocate for the Respondent society has pointed out that under letter dated 27.06.2016, the Petitioner was given certain documents including minutes of Annual General Meeting (AGM) dated 22.09.2013 and subsequent AGMs.

6. In the backdrop of aforesaid rival contentions, it is clear that much will depend upon whether the society has passed necessary resolution/s under which the Petitioner is being charged resulting into a recovery certificate under Section 101 of the MCS Act.

7. Learned advocate for the Respondent-society seeks short accommodation to produce on record, along with additional affidavit, a copy of the Resolution/s based on which the Petitioner is charged. For such exercise, stand over to 13.10.2025. Let the copy of such additional affidavit with copy of resolution/s be served in advance on advocate for the Petitioner, so that necessary instructions can be taken.

15. Accordingly, additional affidavits are filed on behalf of Respondent No.2-Society dated 3 November 2025. Alongwith additional affidavits, the Society has produced minutes of Annual General Body Meeting held on 5 August 2012 and 14 September 2014 in support of the contention of

adoption of resolution for levy of equal maintenance charges. In respect of Annual General Meeting held on 5 August 2012, the Society has relied on following resolutions:

> 9. ...3.**The House raised concern about the outstanding by Shop Owners. MC clarified that shop owners have not paid the dues even after committing in meeting with MC.**
>
> 16. Society commenced charging of property taxes and maintenance charges to all members of Fountain Heights with effect from 1st June, 2009 in line with resolution taken in 1st Annual General Body Meeting which is binding on each and every member of society.
> ...
> **It was also deliberated during the 2nd AGM and unanimously agreed that no differential treatment will be given on the date of purchase of flat / shop while calculating such apportioned amount.** Such apportioned amount assigned to each member shall not be returned to members in cash. However, such amount will be credited to members by adjusting with amount charged for sinking and repair funds to members on a monthly basis. It was also decided then that such charging of repair and sinking funds and providing credit would be effected from 1st April, 2011.
>
> *(emphasis added)*

16. However, resolutions adopted in Annual General Meeting held on 5 August 2012 do not indicate any conscious decision by the General Body to levy equal maintenance charges. Resolution No.9 was adopted for approving the provisional budget for the year 2012-13 and the Society merely raised concern about the outstandings from shop owners and the house unanimously empowered the Managing Committee to take appropriate action against the shop owners. In resolution No.16, the Society referred to the deliberations in the Second Annual General Body Meeting held on 7 August 2011 wherein it was agreed that no differential treatment would be given on the date of purchase of flat/shop while calculating the apportioned amount. Thus, even resolution No.16 does not indicate any decision adopted by General

Body for levy of equal maintenance by the shop owners and flat owners. The resolution only dealt with non-giving of differential treatment depending on date of purchase of flat/shop for levy of maintenance amount. Therefore, resolutions adopted in Annual General Meeting held on 5 August 2012 are not relevant for the purpose of the present Petition.

17. Respondent No.2-Society has also relied on resolution adopted in Annual General Meeting held on 14 September 2014. In that meeting, following resolution was adopted:

> h) Legal Case against shop keepers : The legal case which is filed aginst the shop-keepers is unanimously agreed by all MC members and view was same that the Maintenance charges is common for all the members, shop-keepers are also members and therefore they need to pay equal value whichh is being paid by other members as well: Approved
>
> All direct & indirect cost, overhead expenses of MC & Manager and any other legal charges will be charged to shop owner : Approved

18. It appears that the above resolution was adopted in the context of Recovery Applications already filed by the Society against the Petitioner. Recovery Applications were filed on 7 May 2014 whereas Annual General Meeting resolution was adopted on 14 September 2014. Thus, resolution for charging equal maintenance was adopted in the Annual General Meeting of 14 September 2014. Petitioner has admittedly not challenged the Annual General Meeting resolution dated 14 September 2014.

19. Recovery Applications were filed claiming arrears of maintenance in respect of three shops upto the period of 12 April 2014. Before 12 April 2014, no resolution was adopted by the Society for levy of equal

maintenance charges. Therefore, findings recorded by the Deputy Registrar and District Deputy Registrar that the resolutions for levy of equal maintenance charges need to be challenged by the Petitioner under Section 91 of the MCS Act appear to be clearly erroneous. Both Deputy Registrar as well as District Deputy Registrar have not bothered to verify minutes of any particular Annual General Meeting for arriving at the conclusion that resolution was adopted by the Society for levy of equal maintenance charges. Actually, no such resolution was adopted before 12 April 2014 and the same was adopted for the first time on 14 September 2014. As observed above, both Deputy Registrar and District Deputy Registrar have mainly recorded findings of enforceability of General Body resolution for levy of equal maintenance charges in absence of challenge under Section 91 of the MCS Act for the purpose of upholding the liability of Petitioner to pay the amounts demanded in the recovery applications. The main reason recorded by both the authorities is thus found to be erroneous.

20. Faced with the situation that there is no resolution of General Body adopted before 12 April 2014 for levy of equal maintenance charges, Mr. Agarwal has contended that the bye-laws provide for levy of equal maintenance charges from all members. He has relied on definition of the term ‘flat’ appearing in Section 3(vi) of the bye-laws. There can be no dispute to the position that a shop is included in definition of the term ‘flat’. Bye-law No.67 of Model Bye-laws provides for apportionment of share of each member towards charges of the Society. Under bye-law No.67, property taxes are to be collected as fixed

by the local authority. Several charges such as water charges, insurance charges, sinking fund, lease rent etc. are to be charged on the basis of built-up area of each flat. On the other hand, some of the charges such as lift maintenance, service charges, etc. are to be borne equally by each member.

21. In the present case, it appears that the Managing Committee had intimated to the shop owners the manner of levy of charges against them at least once before adoption of resolution in the Annual General Meeting held on 14 September 2014. By letter dated 9 September 2011, the Managing Committee had indicated the break-up of maintenance charges and property tax for shops. The said break-up clearly indicates non-collection of any charges from shops in respect of swimming pool maintenance, glass door maintenance charges, air-conditioners maintenance, gym equipment maintenance, maintenance of sky lounge and property tax on common areas. The Managing Committee had proposed levy of maintenance charges only in respect of expense heads of electrical maintenance, house-keeping, fire system maintenance, security, lift maintenance charges, electricity charges and administration/running of Society. The details indicated/provided in letter dated 9 September 2011 are as under:

A. Maintenance expenses charged to <u>Residential Flats</u> only

S. No.	Expense Head
1	Swimming Pool Maintenance
2	Glass Door AMC
3	Airconditioners' Maintenance
4	Gym Equipment Maintenance
5	Maintenance of sky lounge
6	Property tax on common areas

B. Maintenance Expenses charged to <u>Residential Flats & shops</u>

S. No.	Expense Head	Monthly Budget
1	Electrical Maintenace	13,380
2	House Keeping	68,960
3	Fire System Maintenance	12,765
4	Security	107,687
5	Lift maintenance charges	63,083
6	Electricity charges	249,894
7	Administration, running of Society	54,601
	Total - B	570,370

22. Thus, till adoption of General Body resolution on 14 September 2014, the manner of levy of maintenance charges as indicated in Managing Committee letter dated 9 September 2011 would prevail. This aspect is completely glossed over by the Deputy Registrar and District Deputy Registrar and both have blindly presumed as if General Body of the Society had adopted resolutions for levy of equal charges. To this limited extent, some interference is warranted in the impugned orders passed by Deputy Registrar and District Deputy Registrar. In my view, the proceedings deserve to be remanded before the Deputy Registrar for being adjudicated afresh. The Society needs to present before the Deputy Registrar fresh figure of maintenance upto 12 April 2014 on the basis of letter dated 9 September 2011 issued by the Managing Committee.

23. Petitioner has already deposited 50% of the amount covered by the recovery certificates with the Society. Additionally, an amount of Rs.3,00,000/- is deposited in this Court by the Petitioner. In my view, though the proceedings are being remanded, instead of Petitioner

withdrawing the deposited amount, it would be appropriate to permit the Society to withdraw the deposited amount alongwith accrued interest. The entire amount paid directly by Petitioner to the Society as well as the amount permitted to be withdrawn by the present order can be adjusted against the ultimate liability that would be fastened against the Petitioner in respect of recovery period upto 12 April 2014. In the event it is found that excess amount is paid by the Petitioner, the balance amount can be adjusted against liability for the period after 12 April 2014.

24. Since the proceedings are being remanded for fresh decision, I deem it appropriate not to deal with Petitioner's contention about impermissibility to levy charges for recreational facilities. I am also not deciding the issue as to whether Society has permitted shop owners to use recreational and other facilities, therefore, it is not necessary to take into consideration order passed by this Court in ***V. Mathai Easo*** (supra). Similarly, this Court has also not ruled conclusively on the effect of bye-law No.67 viz a viz Petitioner's liability to pay equal maintenance charges. All issues in this regard are expressly kept open to be agitated before the Deputy Registrar in the remanded proceedings.

25. In view of the above discussion, Petitions succeed partly, and I proceed to pass the following order:

i) Recovery Certificates dated 5 March 2015 issued by the Deputy Registrar as well as orders dated 11 November 2016 passed by the District Deputy Registrar are set aside.

ii) Recovery Application Nos.17 of 2014, 21 of 2014 and 23 of 2014 are remanded before the Deputy Registrar for fresh adjudication.

iii) In the remanded proceedings, Respondent No.2-Society shall present before the Deputy Registrar amount of maintenance and other charges strictly in accordance with communication dated 9 September 2011 payable upto the recovery period of 12 April 2014.

iv) The Petitioner would be at liberty to file additional pleadings questioning the correctness of amount demanded by the Society.

v) The Deputy Registrar shall decide the remanded proceedings on its own merits and in an expeditious manner preferably within the outer limit of six months.

vi) Parties shall appear before the Deputy Registrar alongwith a copy of this judgment downloaded from website of this Court on 15 July 2026 and secure further directions for fixation of date(s) of hearing in the remanded proceedings.

vii) All contentions of parties on merits are expressly kept open.

26. The Respondent No.2-Society is permitted to withdraw the entire deposited amount by the Petitioner alongwith accrued interest. The amount so withdrawn together with amount directly deposited with the Society shall be adjusted against the ultimate liability of Petitioner as determined by the Deputy Registrar.

27. With the above directions, the Writ Petitions are partly **allowed and disposed of**. There shall be no order as to costs.

(SANDEEP V. MARNE, J.)

SUDARSHAN RAJALINGAM KATKAM
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