



**IN THE HIGH COURT OF ORISSA AT CUTTACK**  
**W.P.(C) No.22993 of 2026**

**CNR No.ODHC010535762026**

***Sampoch Primary Agricultural Cooperative Society (PACS) Ltd.,  
Boudh*** ..... ***Petitioner***

Mr. S.K. Panigrahi, Advocate

*-versus-*

***State of Odisha & Others*** ..... ***Opp. Parties***

Mr. Debashis Tripathy, AGA

**CORAM:**  
**THE HON'BLE MR. JUSTICE CHITTARANJAN DASH**

**ORDER**  
**07.08.2026**

**Order No.**

01. 1. Heard learned counsel for the Parties.
2. The innocuous prayer made in this Writ Petition is to issue a direction to the Opp. Party No.3 i.e. the Auditor General of Cooperative Societies, Odisha, Bhubaneswar requesting for re-audit of Sampoch SCS Ltd. for the Year 2017-18. According to the Petitioner, the alleged recovery of the sum of Rs.50,58,728/- from the Petitioner demanded vide Notice No.381 dated 31.03.2023 in Surcharge Proceeding No.29/2023, is not in accordance with the subsequent audit, which is stated to have revealed a surplus of a certain amount.
2. Accordingly, the Petitioner seeks a direction to the authority to conduct a further enquiry into the matter and expresses his willingness to deposit the cost prescribed under Section 66 of the Orissa Cooperative Societies Act, 1962, so as to facilitate a just decision by reconciling the two audits conducted in relation to the funds.



3. In the absence of any other prayer, and considering that the provisions of the said Act confer a right to seek an enquiry by the Registrar at the instance of a person against whom a demand has been raised for the alleged shortage of funds, subject to deposit of the prescribed cost, the Writ Petition is disposed of at the stage of admission with a direction to Opp. Party No.3, i.e., the Auditor General of Cooperative Societies, Odisha, Bhubaneswar, to consider the representation and conduct an enquiry by reconciling the audit report for the year in which the shortage was allegedly detected with the subsequent audit report in which a surplus was found, so as to enable the Petitioner to obtain appropriate relief, if otherwise entitled in law. The entire exercise shall be completed by the authority within a period of two (2) months, after affording an opportunity of hearing to the Petitioner, in accordance with law.

4. Needless to mention that, in order to ensure a fruitful enquiry into the matter, in the event it is necessary to examine the relevant records, the authority may make an appropriate requisition to the Vigilance Department for production and perusal of such records.

***(Chittaranjan Dash)***  
***Judge***