



IN THE HIGH COURT OF JUDICATURE AT BOMBAY
CIVIL APPELLATE JURISDICTION
INTERIM APPLICATION NO. 6750 OF 2026
WITH
APPEAL FROM ORDER NO. 363 OF 2021

Mr. Chandrashekhar
Sahasrabudhe Member Of
Think Tank

Applicant

versus

Dr. Gautam Mahapatra,
President Of Computer Of
Society Of India

Respondent

Ms. Fereshte Sethna a/w Mr. Prakalathan Bathey, Advocates i/by DMD Advocates
for the Applicant.

Mr. George Arakal a/w Ms. Isha S. Agarwal a/w Mr. Savita N. Malkampate
(through VC) Advocates for Respondent No. 1.

Mr. K. C. Prusty, Advocate, for Respondent No. 6.

Mr. Pradeep Patil in person for Computer Society of India.

CORAM: AARTI SATHE, J.

DATE: 7th SEPTEMBER 2026

P.C.

1. This Interim Application has been filed by the Applicant who is one of the members of the Think-Tank of the Computer Society of India (hereinafter referred to as “society”) which is a leading professional body of computer professionals founded in and around 1965 as a Society under the framework of the Society Registration Act, 1860. The prayers in the aforesaid interim application are reproduced below:

“(a) Pending the hearing and final disposal of the appeal, this Hon’ble Court be pleased to pass an order and direction for appointment of a Committee, vested with powers to attend to all taxation and all other statutory compliances relating to Respondent No. 2, including vestiture with signatory powers, along with full power and authority to validly appoint a statutory auditor and appoint requisite professional expertise to ensure statutory compliances by Respondent No. 2 and also to represent Respondent No. 2 interests, at the risk, cost and expense of Respondent No. 2;

(b) In pursuance of reliefs in terms of prayer clause (a), the Respondents (excluding Respondent No. 2) be directed to ensure time-bound delivery of full and complete records in aid of facilitating statutory compliances of Respondent No. 2 to the Committee so nominated by this Hon’ble Court;

(c) Pending the hearing and final disposal of the appeal, this Hon’ble Court be pleased to direct the statutory authorities that may have initiated proceedings against Respondent No. 2 to take due cognizance of the pendency of the present litigation and the orders of this Hon’ble Court that may be made on the present application;”

2. On a reading of the above prayers, it is clear that the present interim application has been filed primarily for appointment of an Auditor to attend to all taxation/ related matters and other statutory compliances relating to the aforesaid Society, and to ensure that compliances are made in so far as the aforesaid taxation and statutory compliances are involved.

3. Learned counsel on behalf of the Applicant submits that this situation has arisen in view of the fact that owing to factionalism and certain governance irregularities which were there in the Society since 2018, this Court by order dated 22nd April 2022 formed the Three-Members committee comprising of Mr. N. Anand Rao, Mr. Abraham Koshy and Mr. S. Mahalingam. In the said order, it was also directed that since, the term of the earlier body who was managing the Society had come to an end, elections to the Society had to be conducted in a democratic process as contemplated by the Constitution and the bye-laws of the Society. A detailed order was passed and it was directed that the Three-Members Committee

which had been appointed consisting of three members would hold the election for the aforesaid positions as mentioned in the said order. The operative part of the order dated 22nd April 2022 passed by this court is reproduced below:-

ORDER

(1) A three-member Committee comprising of following members of The Computer Society of India is hereby appointed to remaining period of odd year 2021-2022/2023 and for even year 2022-2023/2024 and to steer CSI until conclusion of elections:

- i) Mr. N. Anand Rao - Member suggested by the Appellants.
- ii) Mr. Abraham Koshy – Member suggested by respondent No.1.
- iii) Mr. S. Mahalingam, Ex-CFO of TCS, - Member suggested by the intervenor.

(2) The three-member Committee will hold the Election for the remainder period as mentioned above from the head Quarters of CSI at Mumbai, for the following posts:

Sr. No.	Post	No.of Posts	Tenure (years)
1.	President	1	(2022-31/03/2023)= 1
2.	Vice-President (President Elect)	1	(2022- 31/03/2023) = 1
3.	Nomination Committee	3	(2022- 31/03/2023) = 1
4.	Treasurer	1	(2022- 31/03/2023) = 1
5.	Secretary	1	(2022- 31/03/2024) = 2
6.	Regional Vice-President-1 (Odd Year)	1	(2021- 31/03/2023) = 1
7.	Regional Vice-President-3 (Odd Year)	1	(2021- 31/03/2023) = 1
8.	Regional Vice-President- 5 (Odd Year)	1	(2021- 31/03/2023) = 1
9.	Regional Vice-President- 7 (Odd Year)	1	(2022- 31/03/2023) = 1
10.	Regional Vice-President-2 (Even Year)	1	(2022- 31/03/2024) = 2
11.	Regional Vice-President-4 (Even Year)	1	(2022- 31/03/2024) = 2
12.	Regional Vice-President-6 (Even Year)	1	(2022- 31/03/2024) = 2
13.	Regional Vice-President-8 (Even Year)	1	(2022- 31/03/2024) = 2
14.	Divisional Chairperson (Div. 1) (Odd Year)	1	(2022- 31/03/2023) = 1
15.	Divisional Chairperson (Div. 3) (Odd Year)	1	(2022- 31/03/2023) = 1
16.	Divisional Chairperson (Div. 5) (Odd Year)	1	(2022- 31/03/2023) = 1

17.	Divisional Chairperson (Div. 2) (Even Year)	1	(2022- 31/03/2024) = 2
18.	Divisional Chairperson (Div. 4) (Even Year)	1	(2022- 31/03/2024) = 2

(3) The Three-Member Committee shall be strictly adhering to the Constitution and Bye-laws of CSI in the conduct of the elections right from the stage of notifying the election programme till the declaration of the results. The Committee shall seek the data-base of the voters from the appellant, the respondents and the intervenor and the Committee shall then verify the entire data and upload the list of eligible voters on the official web-site of the CSI.

(4) The CSI Constitution and Bye-laws envisage the following election process:

Sr. No.	Bye law	Mechanism as per CSI Bye-laws	Timeline prescribed in CSI Bye-laws	Estimated Timeline
1.	5.1.1.	Nominations Committee ¹ shall invite the names of Voting Members, for considering them for the various elective offices of the Executive Committee and Nominations Committee.	Not later than October 15	Day Zero
2.	5.1.4, 5.1.5	Nominations Committee shall scrutinize nominations and finalise the election slate	-	Day 30
3.	5.2	Nominations Committee shall communicate to Executive Committee the names of nominees together with their bio-data, statement of intent and an undertaking from the candidate that he will attend at least 3 meetings in a year.	Not later than November 22	Day 37
4.	5.3	Executive Committee shall consult each of the nominees and if he so requests, in writing, his name shall be withdrawn.	-	Day 44
5.	5.4	Publication of slate by Executive Committee through a publication that is distributed to the entire membership.	Not later than December 15	Day 60
6.	5.5	Nominations Committee shall prepare election ballots. Final slate that contains the reference to the location of bio-data and statement of intent of the	Not later than December 15	Day 60

		nominees for each of the elective offices shall be published on CSI website		
7.	5.5	Electronic Balloting will take place. The balloting will start on January 1 and end no later than January 31.	1 January to 31 January, not less than 30 days	Day 107
8.	5.6	Balloting Report shall be checked under the supervision of the Nominations Committee.	Not later than 5 th working day from receipt of ballots	Day 112
9.	5.7	Nominations Committee shall communicate the Election Report to the Executive Committee. Nominee for each office for which the election has been held receiving the greatest number of qualified votes shall be declared elected. In the event of a tie vote, the Executive Committee shall select between the nominees involved.	At the earliest following receipt of the Balloting Report	Day 112
10.	5.8	Executive Committee shall communicate the results of the election to all the nominees in the Election Report.	Not later than February 5	Day 112
11.	5.8	Executive Committee shall announce results to the membership through a publication distributed to the entire membership.	-	-

(5) The implementation of the above clause shall be in the following manner:

Sr. No.	Mechanism	Proposed Timeline
1.	Three-member Committee shall notify the election programme by all possible modes, including its publication on the web-site and simultaneously invite the names of the votings members for considering them for various elective offices of the Executive Committee and Nominations Committee, etc. The Committee shall grant a period of three weeks for completing the aforesaid formalities and for commencement of the actual election programme.	9 May 2022

2.	Three-member Committee shall scrutinize nominations and finalise the election slate	9 June 2022
3.	Three-member Committee shall communicate to General Body the names of nominees together with their bio-data, statement of intent and an undertaking from the candidate that he will attend at least 3 meetings in a year.	16 June 2022
4.	Three-member Committee shall consult each of the nominees and if he so requests, in writing, his name shall be withdrawn.	23 June 2022
5.	Publication of final slate by three-member Committee through a publication that is distributed to the entire membership.	08 July 2022
6.	Three-member Committee shall prepare election ballots. Final slate that contains the reference to the location of bio-data and statement of intent of the nominees for each of the elective offices shall be published on the CSI website.	08 July 2022
7.	Electronic Balloting will take place	24 August 2022
8.	Balloting Report shall be checked under the supervision of the three-member Committee. Nominee for each office for which the election has been held receiving the greatest number of qualified votes shall be declared elected. In the event of a tie vote, the three-member Committee shall select between the nominees involved.	29 August 2022
9.	Three-member Committee shall communicate the results of the election to all the nominees in the Election Report.	29 August 2022
10.	Three-member Committee shall announce results to the membership through a publication distributed to the entire membership.	29 August 2022

(6) The Three-member Committee will enter into a contract with National Securities Depository Limited (NSDL) or Central Depository Service (India) Limited (CDSL) (Agency), to hold the Elections through electronic ballot.

(7) The Three-Member Committee shall restrict its functioning to conduct all the elections and shall not indulge itself in any activity unconnected with the conduct of the election. This direction is however, subject to the two following situations, where the Committee shall render its assistance.

(a) Order dated 18th December 2020 passed by the Hon'ble City Civil Court at Dindoshi freezing the following bank accounts of the society in Notice of Motion No. 2783 of 2019 is hereby set aside and the same are activated to enable the three-member Committee to make payments, in terms of this order:

Sr No.	Bank Name	Bank A/C No.	IFSC Code	Branch Name	City
1.	SBI	10865762697	SBIN0007074	MIDC, Industrial Area	Mumbai
2.	SBI	10865762700	SBIN0007074	MIDC. Industrial Area	Mumbai
3.	SBI	10792463745	SBIN0013361	SME, Branch Adyar	Chennai
4.	AXIS	082010100395144	UTIB0000082	Shastri Nagar, Adyar	Chennai
5.	AXIS	060010100082439	UTIB0000060	Worli Branch	Mumbai

(b) The Committee will make the following payments on priority, by joint operation and unanimous consent of the three members, till the term of new elected office-bearers comes into force:

- (i) Salary to Employees of CSI
- (ii) Contribution to CSI Employees Provident Fund
- (iii) Payment to the Agency contracted for conducting electronic balloting for the year 2022-2023/2024
- (iv) Day-to-day administrative expenses subject to approval of the Committee.

While effecting the payment of salary to the employees, both the factions are permitted to submit the list of the employees to the Committee, which shall verify whether they are in service and are eligible for payment of salary, before it release the salary in favour of the employees.

(8) The order dated 18th December, 2020, passed by the trial court of freezing official web portal of CSI viz. <http://www.csi-india.org> and official mail server as well as Publication of CSI Communication through G.P. offset, is set aside and the same are activated with a view to enable the three-member Committee to hold the elections.

(9) The non-official web portal viz. <http://www.csi-india.org.in> shall not be put to use for the purpose of conduct of elections.

(10) The Committee shall notify the official website and the e-mail address, on which the correspondence can be entertained by the Committee. All decisions of the Three-Member Committee shall be unanimous.

(11) It is open for the parties as well as for the three-member Committee appointed by this Hon'ble Court to apply to this Hon'ble Court in case of any difficulty arises for implementation of the present directions.

4. Learned counsel on behalf of the Applicant further submitted that the Three-Members Committee has not been able to hold the aforesaid elections in view of the fact that there is no co-operation which is forthcoming from the members of the Society. It is her primary submission that the Tax Office and other departments have now issued notices for reopening the assessment years for certain completed assessments which would eventually culminate into Income Tax demands/ GST demands roughly to the tune of 6 crores plus.

5. Considering that there is no election which has been held and there is no responsible person or even a statutory Auditor in a place who can represent the Society in respect of the aforesaid demands/notices, it is her vehement submission that in the facts of the present case, an independent Auditor would have to be appointed for the limited purpose of carrying out these compliances and coordinating with the Tax Office.

6. Learned counsel on behalf of the Respondent No. 1 has opposed to the aforesaid Interim Application on the ground that the Applicant is neither a member, nor a part of the Three-Members Committee, and hence has no locus to file the aforesaid application. She seeks leave to place on record her affidavit in reply opposing the Interim Application.

7. Mr. K. C. Prusty, learned counsel appears on behalf of the Respondent No. 6 and supports the submission as made by learned counsel on behalf of the Respondent No. 1 and he is also at liberty to file the affidavit in reply.

8. Mr. Pradeep Patil appears in person on behalf of the Computer Society of India.

9. Having heard learned counsel for the parties, it appears that an impasse has been created in the present case and on some pretext or the other, the elections have not been held so far and there is no governing body which is in place to take decisions on a day to day basis or attend to the tax office and /or any other statutory compliances.

10. Learned counsels on behalf of the Respondent have submitted that they are willing to hold the elections, however, no concrete proposal so far has been forthcoming from them, especially from the date of the order dated 22nd April 2022 till date. They however have no opposition to appoint an independent auditor for an interim period till the elections are held and the governing body is elected as per the Constitution and Bye laws of the Society. Considering the limited relief and the impasse which has been created in so far as the running of the Society is concerned, this Court considers it fit to pass the following order only as an interim measure and to ensure statutory compliances are made by the Society.

ORDER

1. In view of the fact that the elections to the governing body of the Society have not been held and the regular statutory mechanism for such appointment is presently not functional, Mr. T. P. Ostwal & Associates LLP,

Chartered Accountant, having their office at Lodha Supremus, 1306-1307, Senapati Bapat Marg, Railway Colony, Lower Parel, Mumbai, Maharashtra 400013 bearing membership No. 030848, is hereby appointed as the Auditor of the Society for the purpose of making necessary statutory compliances, especially with respect to GST Department/Income Tax Department as per the provisions of law and the Constitution and bye-laws of the Society.

2. The fees and expenses of the Auditor shall be paid out of the funds of the Society subject to applicable laws.

3. The appointment made by this order shall be strictly limited to the purpose of the statutory compliances and will not be construed as conferring upon the Auditor any power to administer, manage or otherwise interfere with the affairs of the Society.

4. This order shall not prejudice the rights and contentions of the parties in all the pending proceedings, particularly in respect of the election process which has still not been undertaken. The present directions have been issued only as a measure to ensure continuity of the statutory functioning of the Society, pending constitution of a duly elected governing body.

5. The Auditor pursuant to this order to make an application to the Three-Members Committee to get the requisite details/information in so far as the limited statutory compliances of the Tax Office are concerned.

6. This interim measure is only till the final disposal of the Interim Application and the Appeal from Orders.

6. Stand over to **26th October 2026** along with other Appeals from Order No. 111 of 2022 and Appeal from Order (Stamp) No. 104 of 2021.

(AARTI SATHE, J.)