

File No.– M-11027/103/2025-MoC
Government of India
Ministry of Cooperation
(Office of the Appellate Authority and Central Registrar of Cooperative Societies)
(Appeal filed under Section 85A(3) of the Multi State Cooperative Societies Act, 2002)

9th Floor, Tower 'E', World Trade Centre,
Nauroji Nagar, Safdarjung Enclave,
New Delhi 110029

ORDER

The present appeal has been filed by Indian Farmers Fertiliser Cooperative Limited (IFFCO) under Section 85A(3) of the Multi-State Co-operative Societies Act, 2002 (hereinafter referred to as "the Act") read with Rule 30J of the MSCS Rules, 2002 (hereinafter referred to as "the Rules"), against the Order dated 12.06.2026 of the Co-operative Ombudsman.

2. The Respondent, vide application dated 30.01.2026, had sought from the Appellant copies of the notices, agenda and minutes of the 37th, 38th and 39th Annual General Meetings, along with the attendance sheets of delegates from Maharashtra. The Co-operative Information Officer of the Appellant, vide communication dated 20.02.2026, declined to furnish the information on the ground that it did not fall within the disclosure norms specified in Bye-law No. 54B of IFFCO.

3. Aggrieved by the said decision, the Respondent approached the Co-operative Ombudsman. The Co-operative Ombudsman, by the impugned Order dated 12.06.2026, directed the Appellant to furnish the information sought by the Respondent within thirty days and to submit a compliance report thereafter.

4. The Appellant, vide appeal dated 09 July 2026, has challenged the aforesaid Order, inter alia, on the ground that the information sought by the Respondent does not fall within any of the categories specified in Bye-law No. 54B and, therefore, the Cooperative Ombudsman could not have been directed to be furnished under Section 106 of the Act.

5. The appeal was initially taken up for hearing on 19.08.2026. On the request of the Appellant, which was not objected upon by the respondent, the hearing was adjourned to allow the Appellant file rejoinder to the objection filed by the Respondent and thereafter allow the respondent to further file objections, if any, and time was granted accordingly. The Appellant filed its rejoinder dated 24.08.2026. No further objection was filed by the respondent. The matter was finally heard on 03.09.2026.

6. The Appellant submitted that Section 106(1) of the Act expressly confines the information that may be sought by a member to those falling within the disclosure norms specified by the society in its bye-laws. Bye-law No. 54B of IFFCO permits disclosure of only the following categories of information:



- a. membership-related queries, such as dividend paid by IFFCO and information regarding its share capital;
- b. copies of the audited accounts and annual report;
- c. information regarding the marketing offices and plant locations of IFFCO; and
- d. a copy of the bye-laws of IFFCO.

7. It was contended that the notices, agenda, minutes and attendance sheets sought by the Respondent do not fall within any of the aforesaid categories. It was further contended that Bye-law No. 54C does not enlarge the scope of information specified in Bye-law No. 54B; it instead provides grounds for withholding information otherwise falling within Bye-law No. 54B.

8. The Respondent, on the other hand, supported the Order passed by the Co-operative Ombudsman. He also relied upon Section 113 of the Act and submitted that, being a member of IFFCO, he has a statutory right to inspect the books containing the minutes of the general meetings and other papers of the society and take copies thereof and to take copies under Section 108 of the Act.

9. After hearing both the parties, this authority is of the view that Section 106(1) of the Act provides that every multi-State co-operative society shall provide information relating to the affairs and management of the society to its members. However, the provision expressly stipulates that such information shall be confined to the information falling under the disclosure norms specified by the society in its bye-laws. Thus, a request made to the Co-operative Information Officer under Section 106 has to be examined with reference to the disclosure norms contained in the registered bye-laws of the concerned society. The categories of information that has to be given by Cooperative Information Officer under Section 106 are specified in its Bye-law No. 54B and exceptions that limit the access, under Bye-law 54C. The notices, agenda, minutes of Annual General Meetings and attendance sheets of delegates, as sought by the Respondent, do not fall within the categories enumerated in the said bye-law.

10. Bye-law No. 54C does not expand the categories of information specified in Bye-law No. 54B. It instead places further restrictions on the disclosure of information which otherwise falls within Bye-law No. 54B. Therefore, the question of applying the exceptions contained in Bye-law No. 54C would arise only after it is first established that the information sought is covered by Bye-law No. 54B. Since the information sought by the Respondent does not fall within Bye-law No. 54B, the Co-operative Ombudsman could not have directed its disclosure under Section 106 merely on the ground that the Appellant had failed to establish any prejudice under Bye-law No. 54C. The direction to furnish the entire information sought by the Respondent is, therefore, not sustainable.

11. At the same time, the right conferred by Section 113 and 108 are distinct from the right to seek information from the Co-operative Information Officer under Section 106. While disclosure under Section 106 is confined to the disclosure norms specified in the bye-laws of the society, Section 113 confers upon every member a statutory right to inspect, during business

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hours, the books containing the minutes of proceedings of general meetings. The section 108 also confers right to take extract of documents specified therein.

12. Therefore, while the Respondent cannot require the Appellant to furnish the information in question under Section 106 which is beyond the categories specified in Bye-law No. 54B as limited by Bye-law 54C, he is at liberty to invoke Section 113 and 108 and approach the Appellant for inspection of papers and take copies as allowed therein.

13. In view of the foregoing, and in exercise of the powers conferred under Section 85A(3) of the Act and Rule 30J(2) of the Rules, the following order is passed:

- i. The appeal filed by Indian Farmers Fertiliser Cooperative Limited is allowed;
- ii. The Order dated 12.06.2026 passed by the Co-operative Ombudsman is set aside;
- iii. The Respondent shall, however, be at liberty to invoke Sections 113 and 108 of the Act and seek inspection of the books and papers and take copies as allowed therein; and
- iv. If such a request is made by the Respondent, the Appellant shall facilitate the inspection and provide copies in accordance with the said provisions of the Act.

The appeal stands disposed of accordingly.

Dated: - 09.09.2026



Shiv 9/9/26
(Shiv Pal Singh)

**Appellate Authority and
Central Registrar of Cooperative Societies**

To,

1. The MD, Indian Farmers Fertilizers Cooperative Limited, IFFCO Sadan, C-1, District Centre, Saket Place, New Delhi 110017. Email ID- tarunbhargava@iffco.in
2. Shri Nakul Vilasrao Kadu, A/P: Tisgaon Pravara, Tal: Rahata, Dist: Ahilyanagar, Maharashtra 413712.

Copy to:

1. The Co-operative Ombudsman 9th Floor, Tower 'E', World Trade Centre, Nauroji Nagar, Safdarjung Enclave, New Delhi 110029
2. NIC for uploading on website.