



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 27-08-2026

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THE HON'BLE MR JUSTICE KRISHNAN RAMASAMY

WP No. 20434 of 2024

AND WMP NO. 36329 & 37176 OF 2026

S.Jagan Somasundaram
S/o. S.Sathappa Chettiar,
Hereditary Trustee Of
Hirodhayaleeshwarar Temple,
New No. 10, Old No. 73,
30 Feet Road, Krsihnaswami Nagar,
Ramathapuram, Coimbatore.

..Petitioner(s)

Vs

1. The Commissioner
Hindu Religious And Charitable
Endowments, Administration Department,
Nungambakkam High Road,
Chennai -600 034.
2. The Joint Commissioner,
Hindu Religious And Charitable Endowments,
Vellore.
3. Inspector Hr And Ce,
Hindu Religious And Charitable Endowments,
Poonamalle.

..Respondent(s)

Prayer:

Writ Petition filed under Article 226 of the Constitution of India, praying to issue a Writ of Certiorari, calling for the records relating to the orders passed by the 2nd respondent in Se.Mu.Na.Ka. No. 2909/2024/A2 dated 28.06.2024 and quash the same



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For Petitioner(s):

Mr.Niranjana Rajagopalan,
Asst by Mr.T.E.Krishna
for M/s.G.R.Associates

For Respondent(s):

Mr.M.Veerabathran Prasanth, GA

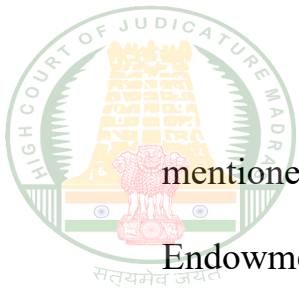
Order

This writ petition has been filed challenging the impugned order dated 28.06.2024 passed by the 2nd respondent.

2. The learned counsel appearing for the petitioner would submit that in this case, the petitioner was appointed as hereditary trustee in the year 2016 to manage and look after the affairs of the Arulmighu Hirudhayaleeswarar Temple (hereinafter referred as “subject Temple”). Thereafter, by citing 9 allegations, he was suspended vide the impugned order dated 28.06.2024.

3. Further, he would submit that the impugned order was passed based on the false allegations. Even for the every donation collected in respect of the subject Temple, appropriate invoices were issued by the petitioner and a copy of those invoices were also produced before this Court.

4. It was also contended that if the annual income of any Temple exceeds a sum of Rs.10 Lakhs, the said Temple would fall under the category as



mentioned in Section 46(iii) of the Tamil Nadu Hindu Religious and Charitable Endowments Act, 1959, (hereinafter called as “the Act”), in such case, in terms of Section 92 of the Act, that Temple has to pay 16% of the total income to the HR & CE Department every year. In this case, though the subject Temple, falls under the category of Section 46(iii) of the Act and 16% of the total income is being paid to the HR&CE Department, the said Temple was classified by the respondents only under the category of Section 46(i) of the Act. Even the details with regard to the income of the subject temple was provided to the respondents. However, no steps were taken for re-classification till date.

5. He would further submit that if the aforesaid aspect was considered and the subject Temple was re-classified under the category of Section 46(iii), the 2nd respondent will not have any authority or power to pass the impugned suspension order but only the Government will have such power to pass the suspension order. However, in spite of knowing all the facts with regard to the income of the subject Temple, no action was taken on the part of the respondents for re-classification and now, taking advantage of the same, the impugned order came to be passed against the petitioner, which is not in accordance with the HR&CE Act. Hence, this petition.

6. On the other hand, the learned counsel appearing for the respondents, by citing the order dated 06.02.2019 passed by this Court in WP.No.14054 of

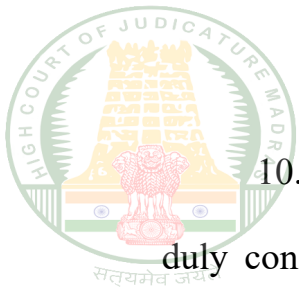


2015, would submit that as long as the classification of the subject Temple is shown as Section 46(i) of the Act, the 2nd respondent has power to issue the impugned order.

7. Further, he would submit that several allegations have been made against the petitioner by the other hereditary trustees. Hence, as a concerned Authority, the 2nd respondent issued notice and passed the impugned order. If the petitioner is aggrieved over the said impugned order, the right course available to him is to file an appeal against the said order. However, without exhausting the alternative remedy, the present petition came to be filed by the petitioner. Hence, he prays for dismissal of this petition.

8. Heard the learned counsel appearing for the petitioner and the respondents and also perused the entire materials available on record.

9. In this case, the annual income of the subject Temple is more than a sum of Rs.10 Lakhs and thus, the said Temple would fall under the category of Section 46(iii) of the Act. However, the Subject Temple was classified under the category of Section 46(i) of the Act. Though the above aspect was informed to the respondents, no steps were taken for re-classification of the subject Temple.



10. As rightly contended by the petitioner, if the aforesaid aspect was duly considered by the respondents, appropriate re-classification would have been made in respect of the subject Temple under Section 46(iii) of the Act. In such case, the 2nd respondent will not have any authority or power to pass the impugned suspension order but only the Government will have such power to pass the suspension order.

11. Only after the consideration of various aspects, the power, for suspending the officers, pertaining to the Temples, which fall under the category of Section 46(iii) of the Act, was given to the Government. However, in this case, the said power was completely diluted due to failure on the part of the 1st respondent to re-classify the Temple under Section 46(iii) as the Temple's annual income was more than a sum of Rs.10 Lakhs since 2009. The said act of the 1st respondent, further, permitted the 2nd respondent to issue the impugned suspension order. The said act of the official respondents is nothing but an abuse of law.

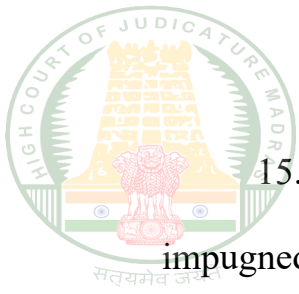
12. If a Temple is consistently making annual income to the tune of more than Rs.10 Lakhs and the said aspect was duly informed to the official respondents, the duty will cast upon the 1st respondent to pass an order for re-classification of the subject Temple under the category of Section 46(iii) of the Act, so as to enable the Government to invoke its power for passing the



suspension order. However, no steps were taken by the 1st respondent in the manner stated above, which is a clear violation of the provisions of the HR&CE Act, as since the year 2009 the Temple's income crossed the ceiling limit of a sum of Rs.10 Lakhs per annum.

13. When the Act mandates certain things, the concerned Authorities are supposed to have performed their duties in the manner as stated in the said Act. However, as stated above, the wrongful classification of the Temple, as Section 46(i) instead of Section 46(iii) of the Act, made by the 1st respondent has led the 2nd respondent to invoke the wrongful jurisdiction while passing the impugned order, which is not in accordance with law.

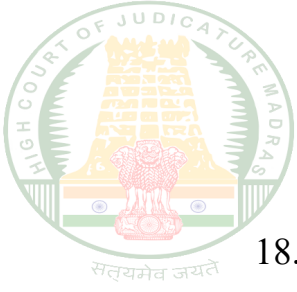
14. In very many cases, this Court had already observed that the provisions of HR&CE Act is not at all been followed in implementing the various provisions by the officers concerned in letter and spirit. As stated above, though the total income of the subject Temple was disclosed to the respondents, the failure is only on the part of the Commissioner to re-classify the subject Temple, which amounts to non-compliance of the provisions of the Act. Now, taking advantage of their own mistakes, the impugned order came to be passed by the 2nd respondent. Even after filing of this petition, which pertains to the year 2024, no steps were taken for re-classification of the subject Temple for a period of 2 years.



15. For all the reasons stated above, this Court is inclined to revoke the impugned suspension order passed by the 2nd respondent. Accordingly, the impugned suspension order dated 28.06.2024 is hereby revoked. The petitioner shall continue in the post of hereditary trustee.

16. In view of the above order, this Court directs the hereditary trustees to look after the religious affairs of the subject Temple. As far as the fit person, appointed by the respondents, is concerned, he shall look after the financial affairs of the subject Temple for a period of 6 months. Thereafter, the concerned respondent shall pass appropriate order to relieve the said fit person. After the passing of such relieving order, the hereditary trustees shall file the financial report, pertaining to the subject Temple, before the 2nd respondent for every three months for a period of 2 years and thereafter, annual financial report shall be filed without fail.

17. The Commissioner-1st respondent is directed to pass appropriate orders for re-classification of the subject Temple under Section 46(iii) of HR&CE Act within a period of one week from the date of receipt of a copy of this order. Thereafter, the concerned Authority is granted liberty to issue notice to the petitioner with regard to the aforesaid 9 allegations and after affording sufficient opportunities, appropriate orders shall be passed in accordance with law.



18. With the above directions, this writ petition is disposed of. No cost.

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The impleading petitions in WMP.Nos.37176 & 36329 of 2026 are dismissed.

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Index: Yes/No

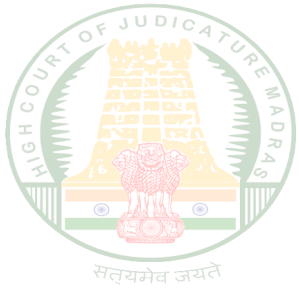
Speaking/Non-speaking order

Neutral Citation: Yes/No

nsa

To

1. The Commissioner
Hindu Religious And Charitable
Endowments, Administration Department,
Nungambakkam High Road,
Chennai -600 034.
2. The Joint Commissioner,
Hindu Religious And Charitable Endowments,
Vellore.
3. Inspector Hr And Ce,
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KRISHNAN RAMASAMY J.

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