



W.A.No.205 of 2026

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 16.03.2026

CORAM :

THE HONOURABLE MR. SUSHRUT ARVIND DHARMADHIKARI,
CHIEF JUSTICE

AND

THE HONOURABLE MR.JUSTICE G.ARUL MURUGAN

WA No.205 of 2026

and CMP Nos.1868 and 1869 of 2026

Amrutanjan Ltd
Rep. by its Authorized Signatory,
42/45, Luz church Road, Mylapore,
Chennai - 600004.

Appellant(s)

Vs

1. The Commissioner
HR and CE Department,
Nungambakkam,
Chennai - 600034.
2. The Deputy Commissioner
Executive Officer A/M Kapaleeswarar Temple
Mylapore, Chennai-600004.
3. The Secretary to Government of Tamil Nadu
Hindu Religious and Charitable
Endowments Department, Fort St. George,
Chennai.

Respondent(s)



W.A.No.205 of 2026

PRAYER: Appeal under Clause 15 of the Letters Patent to set aside the order dated 25.09.2025 passed by the learned Single Judge in WP No.35484 of 2005

For Appellant(s): Mr.Bhagavath Krishnan PMN

For Respondent(s): Mr.N.R.R.Arun Natarajan
Special Government Pleader
(HR and CE)

JUDGMENT

(Delivered by the Hon'ble Chief Justice)

Assailing the order dated 25.9.2025 passed by the learned Single Judge, rejecting the challenge to the constitutional validity of Section 34A(5) of the Tamil Nadu Hindu Religious and Charitable Endowments Act, 1959, the present appeal is filed.

2. The only issue which arises for consideration in this appeal is whether the learned Single Judge was right in upholding the power of the respondent authorities in insisting on payment of pre-deposit of the rent for entertaining the appeal.

3.1. Learned counsel for the appellant submits that the term "appeal" used in Section 34A of the Act is a misnomer, in as much



W.A.No.205 of 2026

as it is the first recourse available to a person aggrieved by the demand notice fixing the rent. He hastened to add that the proceeding under Section 34A(3) of the Act is an original proceeding and it cannot be termed as an appeal.

3.2. Learned counsel for the appellant further submitted that the onerous condition of pre-deposit, especially when the demand notice levies enhanced rent retrospectively, imposes huge financial burden on the appellant and is, therefore, arbitrary.

4.1. Per contra, learned Special Government Pleader appearing on behalf of the respondents, submitted that the lease was originally granted in favour of one P.R.Sundera Iyer for a period of 99 years vide registered lease deed dated 28.8.1901, who assigned the rights in favour of the appellant and therefrom the appellant has been in possession and enjoyment of the property and paying a rent of Rs.1,400/-. After the expiry of the lease period on 27.8.2000, the respondents called upon the appellant to pay the enhanced rent at the prevailing rates and as the appellant failed to pay the enhanced rent, a notice dated 17.9.2001 was



W.A.No.205 of 2026

issued by which the tenancy of the appellant was terminated with effect from 31.10.2001 and the appellant was directed to vacate and surrender vacant possession on or before 1.11.2001.

4.2. It is further submitted that the appellant has been in occupation of land of an extent of 14 grounds and 910 sq ft on payment of a paltry rent of Rs.1,400/- for more than a century and from the date of enhancement, the appellant has not paid any money to the temple towards rent and has now chosen to challenge the vires of Section 34A(5) of the Act.

5. Heard learned counsel on either side and perused the order passed by the learned Single Judge.

6. At the outset, it needs to be emphasized that the appellant is not the original lessee. The original lessee had assigned the lease rights to the appellant. The appellant, in strict sense, is not a tenant.



W.A.No.205 of 2026

7. Before advertng to the merits of the case, it is apposite to refer to Section 34A of the Act, which reads thus:

"34-A. Fixation of lease rent.—

(1) The lease rent payable for the lease of immovable property belonging to, or given or endowed for the purpose of, any religious institution, shall be fixed by a Committee consisting of the Joint Commissioner, the Executive Officer or the Trustee or the Chairman of the Board of Trustees, as the case may be, of the religious institution and the District Registrar of the Registration Department in the district concerned taking into account the prevailing market rental value and the guidelines, as may be prescribed and such lease rent shall be refixed in the like manner once in three years by the said Committee.

Explanation.—For the purpose of this sub-section, "prevailing market rental value" means the amount of rent paid for similar types of properties situated in the locality where the immovable property of the religious institution is situated.

(2) The Executive Officer or the Trustee or the Chairman of the Board of Trustees, as the case may



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W.A.No.205 of 2026

be, of the religious institution concerned, shall pass an order fixing the lease rent and intimate the same to the lessee specifying a time within which such lease rent shall be paid.

(3) Any person aggrieved by an order passed under sub-section (2), may, within a period of thirty days from the date of receipt of such order, appeal to the Commissioner, in such form and in such manner, as may be prescribed.

(4) The Commissioner may after giving the person aggrieved an opportunity of being heard, pass such order as he thinks fit.

(5) Any person aggrieved by an order passed by the Commissioner under sub-section (4) may, within ninety days from the date of receipt of such order, prefer a revision petition to the High Court:

Provided that no appeal or revision shall be entertained under sub-section (3) or sub-section (5), as the case may be, unless it is accompanied by satisfactory proof of deposit of the lease rent so fixed or refixed, in the account



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W.A.No.205 of 2026

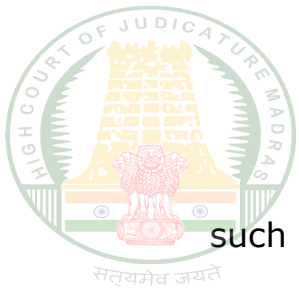
of the religious institution concerned and such amount shall be adjusted towards the lease amount payable by the lessee as per the order passed in the appeal or revision, as the case may be."

(emphasis supplied)

8. Learned Special Government Pleader appearing on behalf of the respondents, placing heavy reliance on a decision of this Court in *Arulmigu Anghala Parameswari and others v. The State of Tamil Nadu and others*¹, which upheld the provision empowering the authorities to insist on pre-deposit. It was also held that the issue pertaining fixation of rent is purely contractual and cannot be determined in writ jurisdiction.

9. The said decision was heavy relied on by the learned Single Judge and we are conscious of the settled proposition of law that a decision delivered by an earlier Bench of co-equal strength is binding, however the Bench of the same strength can question the correctness of a decision rendered by a coordinate Bench and, in

¹ (2009) 6 CTC 512



W.A.No.205 of 2026

such situations, the case is placed before a Bench of larger strength.

10. In the case on hand, the appellant is not even a tenant and it is recorded in the order passed by the learned Single Judge that the appellant had been evicted from the premises and the second respondent has taken over possession of the lands.

11 That apart, as noted in the order passed by the learned Single Judge, the appellant has been in occupation of 14 grounds and 910 sq.ft. by paying a paltry rent of Rs.1,400/- for more than a century. It is not the case of the appellant that before fixing fair rent no opportunity was afforded. The appellant, having participated in the proceedings, is now challenging the provision which empowers the authorities to insist on pre-deposit for entertaining the appeal.

12. As rightly observed by the learned Single Judge, if the plea of the appellant that the condition mandating pre-deposit is onerous is accepted, then the religious institutions, which heavily



W.A.No.205 of 2026

depend on such rental incomes, would not be able to maintain the properties and fulfill the religious duties.

For the foregoing reasons, the appeal is dismissed. There shall be no order as to costs. Consequently, interim applications stand closed.

(SUSHRUT ARVIND DHARMADHIKARI,CJ) (G.ARUL MURUGAN,J)
16.03.2026

Index : Yes/No
Neutral Citation : Yes/No
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