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BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

RESERVED ON: **28.11.2025**

PRONOUNCED ON: **23.01.2026**

CORAM:

THE HONOURABLE **DR.JUSTICE ANITA SUMANTH**
AND
THEHONOURABLE **MR.JUSTICE C.KUMARAPPAN**

W.P.(MD)Nos.23501 & 22596 of 2025
and
W.M.P(MD)No.20782 of 2025

W.P.(MD)No.23501 of 2025

A.V.B.Prabhu ... Petitioner

/Vs./

1.The Secretary to Government,
Religious Endowments Department,
Government of Tamil Nadu,
Secretariat,
Chennai - 600 009.

2.The Commissioner,
Hindu Religious and Charitable Endowments Department,
119, Nungambakkam High Road,
Chennai - 600 034.

3.The Executive Officer,
Sri Kallazhagar Temple,
Azhagarkoil, Madurai District.

4.V.R.Venkatachalam,
Chairman of Board of Trustees,
Sri Kallazhagar Temple,
Azhagarkoil, Madurai District.

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5.R.Pandiyarajan
Member of Board of Trustees,
Sri Kallazhagar Temple,
Azhagarkoil,
Madurai District.

6.A.Senthilkumar,
Member of Board of Trustees,
Sri Kallazhagar Temple,
Azhagarkoil,
Madurai District.

7.P.Ravikumar,
Member of Board of Trustees,
Sri Kallazhagar Temple,
Azhagarkoil,
Madurai District.

8.Meenakshi Priyanth,
Member of Board of Trustees,
Sri Kallazhagar Temple,
Azhagarkoil,
Madurai District. ... Respondents

(Respondents 4 to 8 are suo motu impleaded vide order of this Court dated 22.10.2025 in W.P.(MD)No.23501 of 2025)

PRAYER:- Writ Petition - filed under Article 226 of the Constitution of India, to issue a Writ of Certiorarified Mandamus, calling for the records pertaining to Na.Ka.No.3400/2023/A2 dated 11.10.2024 issued by the third respondent herein, the Regional Joint Commissioner of the Hindu Religious and Charitable Endowments Department, Madurai Region in respect of Civil Works pertaining to Sri Kallazhagar Temple, Azhagarkoil, Madurai District and quash the same as being in violation of Section 36 read with Section 66(1) and Section 86(2) of the Tamil Nadu Hindu Religious and Charitable Endowments Act, 1959, the Management and Preservation of Properties of Religious Institutions Rules

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framed under the said 1959 Act, Section 11(1) and (3) of the Tamil Nadu Heritage Commission Act, 2012, the law laid down by a Full Bench of the Hon'ble Supreme Court of India in its order dated 12.03.2024 in SLP(c)No. 9495 of 2022 and the dictum of the Hon'ble Division Bench of this Court laid down in its order dated 09.01.2025 in W.P.No.19084 of 2025 and further order restoration of the funds of temple utilized without any authority of law for the civil works in the said Temple.

For Petitioner	:	Mr.M.R.Venkatesan for Mr.RM.Arun Swaminathan
For Respondents	:	Mr.P.S.Raman. Advocate General Assisted by Mr.J.Ashok Additional Government Pleader (for R1 & R2)
	:	Mr.A.K.Sriram Senior Counsel for Mr.S.Manohar (for R3 and R4 to R8)

W.P.(MD)No.22596 of 2025

Venkatesh Sowrirajan ... Petitioner

/Vs./

1.The State of Tamil Nadu,
Rep. by Additional Chief Secretary,
Department of Tourism,
Culture & Religious Endowments,
Secretariat, Fort St.George,
Chennai - 600 009.

2.The Commissioner,
Hindu Religious & Charitable Endowments
Department, 119, Uthamar Gandhi Road,
Nungambakkam, Chennai - 600 034.

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3.The Joint Commissioner,
Hindu Religious & Charitable Endowments
Department, Ellis Nagar, Madurai - 625 001.

4.The Executive Officer,
Sri Kallazhagar Temple,
Azhagarkoil, Madurai - 625 301.

5.The Board of Trustees,
Sri Kallazhagar Temple,
Azhagarkoil, Madurai - 625 301.

6.Rangarajan Narasimhan,
AranganThirumutram,
Kollidam Road,
400 meters west of AndavanAshramam,
Srirangam, Trichy - 620 006. ... Respondents

(Respondent No.6 impleaded vide order of this Court dated 22.10.2025 in W.M.P.(MD)No. 20782 of 2025 in W.P.(MD)No.22596 of 2025)

PRAYER:- Writ Petition - filed under Article 226 of the Constitution of India, to issue a Writ of Certiorarified Mandamus calling for the records relating to G.O Ms.No.135, dated 08.03.2024, issued by the 1st Respondent and quash the same as arbitrary, illegal and ultra vires the provisions of the Tamil Nadu Hindu Religious and Charitable Endowments Act, 1959 and consequently restrain the Respondents, their subordinates, agents, contractors or any other persons acting under their authority or instructions from proceeding with or in any manner carrying out any civil or commercial construction activities pursuant to G.O Ms.No.135, dated 08.03.2024 using surplus temple funds within or in the immediate vicinity of the premises of ArulmighuKallazhagar Temple, Madurai.

For Petitioner : Mr.S.G.Vadiraj Anirudh

For Respondents : Mr.P.S.Raman

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: Advocate General
and Mr.Veerakathiravan
Additional Advocate General
Assisted by
Mr.J.Ashok
Additional Government Pleader (for R1 to R3)
Mr.A.K.Sriram
Senior Counsel
for Mr.S.Manohar (for R4 & R5)
Mr.Rangarajan Narasimhan
(Party-in-person) for R6

COMMON ORDER

(Order of the Court was made by **DR.ANITA SUMANTH, J.)**

A common order is passed in these two writ petitions as the cause of action is one and the same. Both writ petitions are stated to have been instituted in public interest. In W.P.(MD)No.22596 of 2025 challenge is to G.O.Ms.No. 135 dated 08.03.2024, which provides for various expenditures in respect of civil works, construction and allied work in the Shri Kallazhagar Temple (in short 'Azhagar temple' or 'temple').

2. In W.P.(MD)No.23501 of 2025, the challenge is to proceedings/work order dated 11.10.2024 issued by the Executive Officer in relation to the above civil works. The expenditures are stated to be part of the 'Iconic Project' (in short 'project'), an initiative of the Government avowedly to provide for various facilities in ancient temples in the State of Tamil Nadu. The trustees of the temple have been impleaded as R4 to R6 in W.P.(MD)No.23501 of 2025. After hearing the parties in detail on 28.08.2025, this Court had granted an

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order of stay of new construction until further orders.

3. The submissions advanced on behalf of the petitioners, represented by Mr.M.R.Venkatesan for Mr.RM.Arun Swaminathan and Mr.S.G.Vadiraj Anirudh, are as follows. Impugned G.O Ms.No.135, dated 08.03.2024 and proceedings dated 11.10.2024 allocate significant amounts of temple funds towards civil and allied works in the temple. The basis of such allocations are an announcement made by the Hon'ble Minister for Hindu Religious and Charitable Endowments on the floor of the Legislative Assembly.

4. The Hindu Religious and Charitable Endowments Act, 1959 (in short, 'Act') provides for overall superintendence of the State in respect of Hindu religious institutions. However such superintendence has to be in line with the mandate of Articles 25 and 26 of the Constitution. The intervention of the State is limited and is expected to be proportionate to such restricted role.

5. It is only for the trustees of the temple to propose projects for improvements in the temple, particularly as the projects involve such huge financial repercussions. There is nothing to indicate that the trustees of the temple have applied their mind to the 'Iconic Project' in the name of which a sum of Rs.92 Crores (approx), reduced thereafter to Rs.40.00 crores under the impugned proceedings, has been allotted. Substantial temple funds are being diverted towards unnecessary purposes in the name of development. Hence, the very basis of the impugned Government order/proceedings is bad in law.

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6. When the statute requires action to be carried out by a specific person, and in a particular manner, such an act must be performed by that the person alone and the trustees cannot delegate or rather, abdicate their functions in regard to maintenance and upkeep of the temple. For this proposition the petitioners rely on the judgment in *Purtabpore Co., Ltd., vs. Cane Commissioner of Bihar and others*[1], particularly para 11 thereof.

7. Sections 35, 36, 66, 67 and 86 of the HR & CE Act as well as the '*Maintenance of Incorporated Devaswoms out of Devaswoms Fund Rules*', '*Utilization of Surplus Funds Rules'* and other Rules, stipulate that the incurrence of expenditure for temple upkeep should be only be out of current receipts and not accumulated surpluses. The reserves of the temple have been depleted by the State in an irresponsible and illegal manner, and constitutes a violation of the Act and Rules.

8. The financials of the temple reveal the slipshod manner in which temple funds are being spent and establish that the expenditure has been spent from out of accumulated surpluses. There are several discrepancies in the financials, and the maintenance thereof, and the procedure followed militates against the scheme of the Act and Rules. Reliance is placed upon a decision of the First Bench of this Court in *P.Baskar vs. District Collector and others* [W.P.(MD)No.19084 of 2024 dated 09.01.2025, affirmed by the Supreme Court in

[1]*AIR 1970 SC 1896*

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S.L.P.Nos.12843 and 12844 of 2025 dated 26.05.2025.

9. The Executive Officer of the Temple has been appointed under order dated 29.05.1966, effective from 16.07.1966 and has been holding sway over the temple since then. The Supreme Court in *Dr.Subramanian Swamy V. State of Tamil Nadu and others*[2] and this Court in *The Commissioner, Hindu Religious and Charitable Endowments Department vs. Sri Varasathi Vinayagar Sath Sangam*[3], have categorically confirmed the position that the role of an Executive Officer is temporary, and is not meant to oust the management of the temple by the trustees in any way. The Executive Officer has hence overstayed his welcome and there is no justification for the continued presence and involvement of the Executive Officer in the Shri Kallazhagar Temple.

10. Some of the proposed constructions are in close proximity to buildings protected by the Archaeological Survey of India, which is impermissible in law. There are several buildings in the temple complex that serve the same purpose as the proposed constructions and there is thus no justification for the impugned expenditure which is nothing but a wasteful expense.

11. The proposed construction is upon property belonging to Kallazhagar, a deity who is considered a minor. It is thus for the Court to assume the position of parens patriae and do the needful to protect the interests

[2] 2014 5 SCC 75
[3] *W.A.2575 of 2022 dated 21.07.2022*

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of the deity and ensure that temple funds are deployed in a proper manner.

12. The submissions of Mr.Rangarajan Narasimhan, party-in-person impleaded on 22.10.2025 are as follows. The powers vested in the authorities is only one of general superintendence and control, in order to effectuate proper administration of temples. The present matter is one, among several others, where the authorities have overstepped their bounds.

13. The apathy of the State/Administration is clear from the haphazard manner in which the temple is being administered and its funds are utilized. There was a fit person managing the temple for thirteen long years and it is only in 2023 that a Board of Trustees was constituted. An Executive Officer has been appointed in 1966 and continues in operation. This modus of administration is contrary to the scheme of the Act and Rules.

14. The financials, some available in public domain, and some obtained under the Right to Information Act, reveal clearly that there is no proper methodology in the allocation of expenditure. The budgets have not been prepared properly, there is no proper or transparent procedure followed in the sanction/approval of the same, and the deployment of funds is not in the manner stipulated under the Statute or the Rules. There are no documents available in public domain to indicate that an audit has been conducted for the last three financial years.

15. There are gross errors in the details reported in the financials. For

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instance, the expenditure on employees for Fasli 1429 to Fasli 1433 indicates a wide fluctuation in the number of employees from one year to another. This does not stand to reason as the number of employees would remain more or less the same, with only minor variations. It is unknown as to whether any audit has been conducted and what documentation is being maintained by the department in this regard and there is an appalling lack of transparency .

16. The Temple falls under Section 47(1)(iii), being a temple with income over Rs.10.00 lakhs. However, though the tenure of the present board of trustees has expired in mid-October, 2025 no steps have been taken thus far, to initiate the procedure for constitution of a new Board.

17. A very detailed presentation was made on 18.11.2025, in regard to the topography, structures and infrastructure in the temple and temple complex, duly illustrated by a compilation comprising 129 photographs. In summary, the arguments in this regard are three-fold, that many of the buildings proposed under the impugned Government Order and proceedings are (i) superfluous ii) ill-conceived and (iii) positioned contrary to both norms of temple architecture, Tamil Nadu Ancient and Historical Monuments and Archaeological Sites and Remains Act, 1966, and connected Rules, 1971. At the close of that hearing, all of us in the Court room were left with the impression of having had a grand virtual tour of the temple and temple complex.

18. Detailed objections and explanations have been filed by the

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respondents to the submissions of Mr.Narasimhan that we have taken note of in the course of the discussions and the directions issued. One thing that emerges with clarity is that the Respondents have submitted to the scope of the matters at issue, including in regard to the questions raised on the wisdom and propriety in the increase in construction in recent times, in temple complexes.

19. The petitioners have relied upon the following cases:

(i)Kashmir Chand Shadyal v. State of H.P. and others[4]
(ii)T.R.Ramesh v. The State of Tamil Nadu, Rep. by Secretary, Tourism Culture and Religious Endowments Dept., Secretariat, Chennai 600009 and another[5]
(iii)P.Bhaskar v. The District Collector, Chengalpattu and others[6]
(iv)Venkatesh Sowrirajan v. The State of Tamil Nadu, Rep. by Addl. Chief Secretary, Department of Tourism, Culture and Religious Endowments, Secretariat, Fort St. George, Chennai 600 009 and 4 others[7]

20. All Respondents have contested both the maintainability of the writ petitions as well as the merits of the challenge.

21. The submissions of Mr.A.K.Sriram, learned Senior Counsel for Mr.S.Manohar, learned counsel for the temple are as follows. The petitioners have not made out any public interest. Public Interest Litigation, as understood in the context of Sections 91 & 92 of CPC, 1908, is not intended to be adversarial but in public interest. However, the tone and tenor of the petitioners'

[4] 2025:HHC:34567
[5] (W.P.No.20278 of 2025 dated 19.06.2025)
[6] (W.P.No.19084 of 2024 dated 09.01.2025)
[7] (WMP(MD)No.17716 of 2025 and WP(MD)No.22596 of 2025 dated 28.08.2025)

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arguments has been adversarial from the start, and hence, there is no justification in entertaining the writ petitions.

22. On the appointment of Executive Officer, the temple points out that there has been no challenge to order of appointment dated 29.05.1966, effective from 16.07.1966. In the absence of a specific challenge, the functioning of the Executive Officer cannot be questioned.

23. The judgments in *Dr.Subramanian Swamy*[8] and *Sri Varasathi Vinayagar Sath Sangam*[9] are distinguished pointing out that in those cases, there was no resistance to the appointment of Executive Officer by the Board of Trustees in the management of those temples and it was on consideration of these points, that the Courts held that the tenure of the Executive Officer could only be in situations of crisis and could not extend beyond a reasonable period after the crisis had blown over.

24. In this case, the trustees have been impleaded on 22.10.2025 specifically to respond to the allegations that they are mere figure heads and have no independent voice in the management of the temple. The trustees have filed a common counter, wherein they state that they too actively participate in the management of the temple, in tandem with the Executive Officer.

25. The proposal for a Master Plan for Kallazhagar Temple did not

[8]Foot Note Supra (2)
[9]Foot Note Supra (3)

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emanate from the announcement of the Hon'ble Minister on the floor of the house on 19.04.2023, but was conceived far earlier. Tenders were called for the execution of proposals for *'preparation of Master Plan in and around this Temple'* and one, Karvin Designs Consultants Madurai, (in short, 'Karvin') had submitted the *'Master plan for Kallazhagar Temple'* dated 03.08.2020, in two volumes. According to the temple, this is the basis on which the impugned civil and other works have been started.

26. Sections 35, 36, 66, 67 and 86 of the HR & CE Act set out the scheme under which expenses are to be managed/met. According to the temple, there is no cap placed on the expenditure that can be incurred by the temple management on infrastructure.

27. The submissions of the State represented by Mr.P.S.Raman, learned Advocate General and Mr.Veerakathiravan, learned Additional Advocate General for Mr.J.Ashok, learned Additional Government Pleader, are as follows. Maintainability of the Writ Petitions is assailed on the ground that public interest litigation cannot be maintained in matters involving contract. That apart, the interests of the temple do not constitute 'public interest'.

28. Tenders have been issued for the work, and none of the successful bidders have been arrayed as parties. The Writ Petitions are thus liable to be dismissed solely on the ground of non-joinder of necessary parties. No malice has been attributed and administrative sanction as well as work orders have

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been issued pursuant to the Government order creating third party rights.

29. By the time the petitioner approached this Court, some portion of the work has been completed. That apart, the contracts with the contractors provide for damages, and any interference with the work may result in claims being made by the contractors against the State.

30. On the question of priority in utilization of funds, Learned Advocate General classifies the expenses under Sections 86, 35 and 36 of the HR & CE Act as 'necessary', 'essential but not necessary' and 'additional amenities not essential and at the discretion of the authorities'. Section 35 vests authority in the trustee to incur expenditure out of the '*funds in his charge*', which means the sum total of the accumulated and current surplus. The nature of expenses encompass a wide gamut of infrastructure and facilities for securing the convenience and safety of the visitors (disciples, pilgrims, worshipers, employees and staff).

31. Section 36 deals with the appropriation of accumulated surplus funds for the purposes adumbrated in Section 66 (1) and prior permission is required for the same. The priority for utilisation is as per the provisions of Section 86 of the Act.

32. The State relies on the following cases:

(i)Tata Cellular v. Union of India[10]

[10] (1994) 6 SCC 652

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(ii)Municipal Council, Neemuch v. Mahadeo Real Estate and Others[11]
(iii)The Travancore Devaswom Board v. Ayyappa Spices &Ors.[12]
(iv)Indic Collective Trust and another v. The State of Tamil Nadu Rep. By its Secretary, Department of Tourism, Culture and Religious Endowments Department, Secretariat, Fort St.George, Chennai 600 009[13]
(v)K.Ekambaram and Ors. v. The Commissioner, HR and CE, Administration Department and Ors.[14]
(vi)Man Singh Tusaria v. J M Financial Asset Reconstruction Co. Pvt. Ltd. &Anr.[15]
(vii)Serious Fraud Investigation Office and Ors. v. Rahul Modi and Ors.[16]

33. The petitioners respond to the challenge to maintainability pointing out that what is under challenge is the policy of the State in managing the temples and the manner by which the temple funds are utilized. The cause espoused cannot be viewed merely as a challenge to the contracts for construction and civil works. The questions raised touch upon the functioning of State functionaries and the proper deployment of temple funds. The Court, in exercise of parens patriae jurisdiction is bound to address these issues in public interest.

34. Having considered the submissions carefully, we see no merit on the objections on maintainability. Public interest is writ large in the cause of action espoused by the parties. We agree with the petitioners that in matters involving

[11] (2019) 10 SCC 738
[12] 2024 INSC 183
[13] (W.P.No.20319 of 2020 dated 18.02.2021)
[14] MANU/TN/0975/1995
[15] 2014: DHC: 3098
[16] MANU/SC/0420/2019

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the interests of temples, the question of maintainability will assume a different context than in other matters and the yardsticks applied have necessarily to be different.

35. The respondents have relied on the judgments in *TATA Cellular*[17], *Travancore Devaswom Board*[18], *Municipal Council, Neemuch*[19] and *Indic Collective Trust*[20] to argue that the power of judicial review in regard to administrative action is very limited. They would submit that the Court must exercise restraint when dealing with matters of contract, and that public interest litigation is not maintainable in such circumstances.

36. However, as rightly pointed out by the petitioner, there is a fiduciary responsibility cast upon the State, the trustees as well as the devotees in safeguarding the interests of a temple particularly, the deployment of temple funds. The responsibility is collective and it falls upon this Court to, in cases where allegations of improper administration, defalcation of duties or negligence in handling of funds is raised, to look into and decide the same, ensuring at the same time, that all stake holders are performing their roles in a manner contemplated by law.

37. We exercise *parens patriae* jurisdiction in safeguarding properties of deities and temples and it is this interest that weighs paramount with us,

[17]Footnote Supra 10
[18]Footnote Supra 12
[19] Footnote Supra 11
[20] Footnote Supra 13

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overriding the general principles that are applicable in contractual and other matters. Apart from the question of deployment of temple funds, one is called upon, in the present matters, to determine whether State action is in line with constitutional principles. We are hence of the categoric view that the writ petitions are maintainable and reject the challenge on this score.

38. In the course of the hearings, the parties were asked to circulate the Master Plan for the project, in order that the Court appreciates the scope of work undertaken under the impugned proceedings and Government Order. This has been furnished. In addition, we have had the benefit of a very illuminating Sthalapurana of the temple entitled Thirumalirunjolaimalai[21] penned by Shri K.N.Radhakrishna, given to us by Mr.Sriram.

39. The tome is of 1938 vintage, containing a wealth of information about the temple, including its ancient history, the plan of the temple as it stood, and as recorded by the learned Author in 1938. It also provides a rich backdrop to the temple, the dynasties that ruled over the area and societal developments over the decades.

40. We have heard all learned counsel and have perused the voluminous pleadings and other materials placed before us.

41. Sri Kallazhagar temple is one among 108 Divyadesams, and in times of yore, was referred to both as Thirumalirunjolai and Then Thirupathi. The

[21]Published by Shri KallalagarDevastanam Madura, printed at HarisamayaDivakaram Press, Madura and preserved in the Central Archeological Library, New Delhi.

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Petitioners are aggrieved by the action of the Respondents in embarking upon construction of several buildings in the temple complex on the various grounds set out supra.

42. Upon a careful consideration of the rival contentions, we have crystallized the following issues as arising for our consideration and answer them in seriatim below. We clarify that the issues as below have been put to the parties and their responses thereto, heard in detail:-

(i) Validity or otherwise of G.O Ms.No.135, dated 08.03.2024 (W.P.No. 22596 of 2025) and proceedings bearing Na.Ka.No.3400/2023/A2 dated 11.10.2024 (W.P.No.23501 of 2025). As a sequitur, directions have been solicited and issued in regard to the constructions under the impugned project.

(ii) Scheme of priority under the Act and several Rules, for utilization of temple funds.

(iii) Validity of the long standing presence of the Executive Officer appointed under order dated 29.05.1966, effective 16.07.1966, in light of various Rules issued by the HR & CE Department.

Issue (1) - Validity or otherwise of the impugned proceedings bearing Na.Ka.No.3400/2023/A2 dated 11.10.2024 and Government Order in G.O Ms.No.135, dated 08.03.2024.

43. The first argument of the petitioners is that the Iconic Project is a brainchild of the Executive, whereas any proposal for development of

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infrastructure in a temple, that too of the scale and magnitude of the present project, and involving a large chunk of the temple funds, must emanate only from the temple itself. The petitioners have argued that the scheme under Article 25 of the Constitution, and Section 23 of the Act, vest authority on the State only for the limited purpose of regulating the secular aspects of the temple, maintaining a clear distance from other aspects of temple administration that must be left to the trustees.

44. The respondents have countered denying that the project emanated from the State, pointing out that the Master Plan had been conceived in 2020 itself. They have placed some documents before us in this regard. Hence, according to them, the present project only solidifies the 2021 proposals that been conceptualized by the temple.

45. Based on the records before us, we see that the events have transpired as follows:

(i) On 04.01.2020, a quotation notice was prepared jointly by the Fit Person and Executive Officer calling for applications from Infrastructure Development Consultant Firms, for preparation of a Master plan for the Kallazhagar temple.

(ii) The quotation notice was published on 21.01.2020

(iii) A comparative statement approved by the Junior Engineer as well as the Deputy Commissioner/Executive Officer (Addl. charge) and

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Superintendent, Arulmighu Kallazhagar Thirukoil on 06.02.2020, Assistant Divisional Engineer (Addl.charge), HR& CE Department 1, Madurai on 06.03.2020 and Joint Commissioner, HR& CE Department, Madurai on 09.06.2020, sets out the details of bidders.

(iv) Barring the signature of the Fit Person on one page, there is no indication that the Fit person had applied his mind to either the tender process or the finalisation thereof. More importantly, the Kallazhagar temple comes under Section 47(iii) of the Act, being a temple with income in excess of ten lakhs, to be managed by a Board of trustees. Admittedly, there has been no Board constituted for thirteen (13) years and it is only in 2023 that a Board was put in place.

46. Hence, as in 2020 when the Master plan is stated to have been conceptualized, there was only a Fit person in charge of the temple. This is in gross contravention of the scheme of the Act. Section 47 deals with the number of trustees that are to manage three (3) categories of temples. Temples falling under Section 46(i) with annual income between Rs.10,000/- and Rs.2.00 lakhs are to be administered by the Joint or Deputy Commissioner. Temples falling under Section 46(ii) where the income is between Rs.2.00 lakhs and 10.00 lakhs will be administered by the Commissioner. Temples falling under Section 46(iii) where the income is in excess of Rs.10.00 lakhs shall be administered by a Board of Trustees comprising between three and five trustees.

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47. In the present case, the Statute mandates that there should have been a Board of Trustees to manage the temple. The financials of the temple have been placed before us to show that the income is in the region of several crores annually. To have such a temple managed by a Fit Person and an Executive Officer is a travesty of the Scheme of the Act.

48. The Master Plan conceptualized in 2020 is thus not by the Board of Trustees as there has been no Board of Trustees till 2023. That apart, the appointment of the Fit person is itself contrary to the scheme of the Act. It is only under Section 54 where there is a vacancy in the office of the Hereditary Trustee that the Act enables a Joint or Deputy Commissioner, as the case may be to appoint a Fit Person to perform the functions of a Trustee of the Association until the disability of Hereditary Trustee ceases or another Hereditary Trustee succeeds to the office or for a term as the Joint/Deputy Commissioner may direct.

49. In the present case, there is no Hereditary Trustee and under Section 47(iii), a Board of Trustees/non-hereditary trustees ought to have been constituted. The very procedure followed by the Department by interchanging the appointments contrary to what is statutorily provided, amounts to gross violation of the provisions of the Act.

50. In the absence of a Board of Trustees, the decision taken for calling of a Master Plan is essentially that of the Executive Officer and the other

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authorities of the Department. The presence of a Fit Person is inconsequential, irrelevant, contrary to the Statute and has no meaning, leading to the conclusion that the Master Plan of the year 2020 is to be eschewed for all practical and legal purposes.

51. That apart, the HR and CE Department had, in the Announcements made for the year 2022-23 and 2023-24, stated as follows in regard to the Kallazagar temple:

HR & CE Announcements 2022-2023

திருவரசு

156.மதுரை மாவட்டம், அழகர்கோயில், அருள்மிகு கள்ளழகர் திருக்கோயில் வளாகத்தில் உள்ள பெரியாழ்வார் திருவரசு ரூ 1.50 கோடி மதிப்பீட்டில் மேம்படுத்தப்படும்.

Perialwar Thiruvarasu in the temple complex of Arulmighu Kallazhagar temple, Azhagarkoil, Madurai will be improved at an estimated cost of Rs.1.50 Crore.

HR & CE Announcements 2023-2024

திருக்குளங்கள் சீரமைத்தல்

15.மதுரை மாவட்டம், மேலூர் வட்டம், அழகர் கோயில், அருள்மிகு கள்ளழகர் திருக்கோயிலின் பவித்ரபுஷ்கரணி மற்றும் பொய்கைக்கரைப்பட்டி தெப்பக்குளபடிக்கட்டுகள்இ மையமண்டப மராமரத்துப்பணிகள் ரூ 5.50 கோடி மதிப்பீட்டில் மேற்கொள்ளப்படும்.

Steps and Mandapam (in the middle) of Pavithra Pushkarani Tank and Poikaikaraipatti Tank of Arulmighu Kallazhagar Temple, Azhakar Koil, Melur Taluk, Madurai District will be repaired and renovated, at an estimated cost of Rs.5.50 Crore.

அர்ச்சகர் மற்றும் பணியாளர் குடியிருப்புகள்

52.மதுரை மாவட்டம், மேலூர் வட்டம், அழகர் கோயில், அருள்மிகு கள்ளழகர் திருக்கோயில் அர்ச்சகர் மற்றும் பணியாளர்களுக்கு ரூ 10 கோடி மதிப்பீட்டில் குடியிருப்புகள் கட்டப்படும்.

Quarters for Archakas and temple servants of Arulmigu Kallazhagar Temple, Azhagar Kovil, Madurai District, will be constructed, at an estimated cost of

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Rs.10 Crore.

பெருந்திட்டவரைவு

64.சிறுவாபுரிஇ அருள்மிகு பாலசுப்பிரமணியசுவாமி திருக்கோயில், மேல்மலையனூர் அருள்மிகு அங்காளபரமேஸ்வரி திருக்கோயில், குமாரவயலூர்இ அருள்மிகு சுப்பிரமணியசுவாமி திருக்கோயில், மருதமலை அருள்மிகு சுப்பிரமணியசுவாமி திருக்கோயில், மற்றும் மதுரை அருள்மிகு கள்ளழகர் திருக்கோயில் ஆகிய 5 திருக்கோயில்களில் பக்தர்களுக்கான அடிப்படை வசதிகள் மேற்கொள்ள ஏதுவாக பெருந்திட்டவரைவு தயாரிக்கப்பட்டு ரூ 200 கோடி மதிப்பீட்டில் பணிகள் மேற்கொள்ளப்படும்.

To enable providing basic amenities to the devotees of five temples, the master plan will be prepared and works will be undertaken, at an estimated cost of Rs.200 Crore.

Hence, it is only in 2023 that the Department states that a master plan ‘will be prepared’ for the infrastructural works and there is no reference to any earlier plan in this regard.

52. On 16.11.2023, there was an announcement by the Hon’ble Minister for Hindu Religious and Charitable Endowments that various development projects are to be undertaken in ancient temples under the department's control through the 'Iconic Project' to improve the temple's internal infrastructure, on the instructions of the HR & CE Commissioner.

53. The House passed a Resolution approving an estimate for an amount of Rs.42,92,50,000/- towards improvement of the temple’s internal infrastructure. The Resolution reads thus:

Resolution No. 9 dated 16.11.2023 R.C.No.3400/2023/A2

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Subject: Resolution regarding works announced in the Legislative Assembly for 2023-24 by the Honourable Minister for Hindu Religious and Charitable Endowments. As announced, various development projects are to be undertaken in ancient temples under the department's control through the 'Iconic Project' to improve the temple's internal infrastructure, as per the instructions of the Government Secretary and Commissioner of this department. Considering the welfare of this temple, estimates for the following works have been prepared by the Assistant Engineer of this temple administration for a total of ?42,92,50,000/- (Rupees Forty-two crores, ninety-two lakhs, and fifty thousand only). These estimates have been received after being countersigned by the Assistant Divisional Engineer, Madurai, of this department. This resolution is to approve the expenditure for the afore-mentioned work from the temple funds and to obtain administrative sanction from the Government and technical approval from the Commissioner.

S. No.	*Work Details*	*Estimate Amount (in Lakhs of Rupees)*	*Source of Funds*
01.	*Construction of a toilet block in the vehicle parking area-1 within this temple complex*	*55.00*	*Temple Funds*
02.	*Construction of a toilet block in the vehicle parking area-2 within this temple complex*	*55.00*	*Temple Funds*
03.	*Paving Paver Blocks in parking area behind Pavithra Pushkarani in this temple complex*	*100.00*	*Temple Funds*
04.	*Construction of 12 shops in this temple complex*	*96.00*	*Temple Funds*
05.	*Construction of Overhead Tank with capacity of 100,000 litres near Devotees Rest house in this temple complex*	*51.00*	*Temple Funds*

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06.	Construction of Overhead Tank with capacity of 100,000 litres near Devotees Rest house in this temple complex	51.00	Temple Funds
07.	Reconstruction of Sri Periyazhvar Tiruvarasu Fort wall near Vasantha Mandapam in temple complex	415.00	Temple Funds
08.	Construction of a new devotees' rest house within this temple complex	650.00	Temple Funds
09.	Construction of Dining Hall-1 near the newly constructed guest house within this temple complex	232.00	Temple Funds
10.	Construction of Dining Hall-2 near the newly constructed guest house within this temple complex	243.00	Temple Funds
11.	Construction of a new V.I.P. guest house within this temple complex	120.00	Temple Funds
12.	Construction of a parking area near the SapthaKannimarSannathi within this temple complex	500.00	Temple Funds
13.	Construction of new Archakar Quarters in this complex	575.00	Temple Funds
14.	Construction of a new Sewage treatment plant within this temple complex	845.00	Temple Funds
	Total	4292.50	

54. The above announcement and consequent Resolution have no legal sanction whatsoever and are vitiated for several reasons. Firstly, the State has

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no role in envisioning such projects in respect of temples without reference to the temples themselves, meaning the Trustees. It is not for the State to make grandiose announcements relating to deployment of temple funds, that too in the region of Rs.40.00 crores. They have, to put it bluntly, no business to deploy temple funds unilaterally and as part of some ill-conceived operation to upgrade temples.

55. It is evident that there has been no application of mind specifically to the Kallazhagar temple, as this is one among 5 temples chosen by the State to be part of the Iconic Project. The 5 temples are *சிறுவாபுரி அருள்மிகு பாலசுப்பிரமணியசுவாமி திருக்கோயில், மேல்மலையனூர் அருள்மிகு அங்காளபரமேஸ்வரி திருக்கோயில், குமாரவயலூர் அருள்மிகு சுப்பிரமணியசுவாமி திருக்கோயில், மருதமலை அருள்மிகு சுப்பிரமணியசுவாமி திருக்கோயில் மற்றும் மதுரை அருள்மிகு கள்ளழகர் திருக்கோயில்.* There is nothing to show how the temples have been selected and on what basis the facilities have been identified as being necessary for the temple.

56. Such a decision should have been taken by the Trustees after thorough consultation and deep introspection about the necessity, the cost and other factors. All this has been given a go-by and the State has acted as though the temple is its personal fiefdom where real estate is abundantly available for crass commercial development.

57. The resolution was followed by G.O Ms.No.135, dated 08.03.2024

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reading as follows:

சுருக்கம்

இந்து சமய அறநிலையத்துறை - 2023-2024-ஆம் ஆண்டு அறிவிப்பு - மதுரை மாவட்டம், மேலூர் வட்டம், அழகர்கோயில் - திருக்கோயில் வளாகத்தில் பெருந்திட்ட வரைவுப் பணிகள் மூலம் திருக்கோயிலின் உள் கட்டமைப்பினைமேம்படுத்தும் வகையில் பல்வேறுவளர்ச்சிதிட்டபணிகளைமேற்கொள்ளுதல் - நிருவாகஅனுமதிவழங்குதல் - ஆணை - வெளியிடப்படுகிறது.

சுற்றுலா, பண்பாடுமற்றும் அறநிலையங்கள் (அநி 5.1) துறை ஆரசாணை (நிலை) எண்.135 நாள் 08.03.2024

சோபகிருது, மாசி-25
திருவள்ளுவர் ஆண்டு 2055

படிக்கப்பட்டது:-

இந்துசமயஅறநிலையத்துறைஆணையரின் கடித ந.க.எண்.155879/2023/க்யூ5, நாள் 09.02.2024.

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ஆணை:-

19.04.2023 அன்றுசட்டமன்றப் பேரவையில் 2023-2024-ஆம் ஆண்டிற்கான இந்து சமய அறநிலையத்துறை மானியக் கோரிக்கையின் போது மாண்புமிகு இந்து சமய அறநிலையத்துறை அமைச்சர் அவர்களால் பிறவற்றிற்கிடையே பின்வரும் அறிவிப்பு வெளியிடப்பட்டது:-

அறிவிப்பு எண்.64

"சிறுவாபுரி, அருள்மிகு பாலசுப்பிரமணியசுவாமி திருக்கோயில், மேல்மலையனூர், அருள்மிகு அங்காளபரமேஸ்வரி திருக்கோயில், குமாரவயலூர், அருள்மிகு சுப்பிரமணியசுவாமி திருக்கோயில், மருதமலை, அருள்மிகு சுப்பிரமணியசுவாமி திருக்கோயில் மற்றும் மதுரை அருள்மிகுகள்ளழகர் திருக்கோயில் ஆகிய 5 திருக்கோயில்களில் பக்தர்களுக்கான அடிப்படை வசதிகள் மேற்கொள்ள ஏதுவாக பெருந்திட்டவரைவு தயாரிக்கப்பட்டு, ரூ.200 கோடிமதிப்பீட்டில் பணிகள் மேற்கொள்ளப்படும்"

2.மேலேபடிக்கப்பட்ட இந்துசமய அறநிலையத்துறை ஆணையரது கடிதத்தில், மதுரை மாவட்டம், மேலூர் வட்டம், அழகர்கோயில், அருள்மிகு கள்ளழகர் திருக்கோயில் சட்டப்பிரிவு 46(iii)-ன்கீழ் பிரசுரம் செய்யப்பட்ட பட்டியலைச் சார்ந்த முதுநிலைதிருக்கோயில் ஆகும் என்றும் இத்திருக்கோயில், துணை ஆணையர் / செயல் அலுவலர் நிலையிலும், அறங்காவலர் குழுவாலும் நிருவகிகக்கப்பட்டு வருகிறது என்றும் மேற்படி திருக்கோயிலில் பெருந்திட்ட வரைவு பணிகளுக்கான வடிவமைப்பு கணக்கீடுகளுக்கு ஏற்றவாறு மதிப்பீட்டின் அளவுகளின்படி ரூ.42,92,50,000/-ற்குதயார் செய்யப்பட்ட மதிப்பீட்டிற்கு நிருவாக அனுமதி மற்றும் மதிப்பீடு அங்கீகாரம்

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வேண்டி மேற்படி திருக்கோயில் துணை ஆணையர் /செயல் அலுவலரிடமிருந்து முன்மொழிவு வரப்பெற்று, அம்மதிப்பீடு மதிப்பீட்டு பொறியாளர்களால் பரிசீலனை செய்யப்பட்டு, 2023-2024-ஆம் ஆண்டு விலைவிகிதத்தின்படி (Schedule of rates) ரூ.40.00 கோடிக்கு மதிப்பீடு இறுதி செய்யப்பட்டு திருக்கோயில் நிதி மூலம் கீழ்காணும் பணிகளை மேற்கொள்ள நிருவாக அனுமதி வழங்குமாறு ஆணையர் அரசைக் கேட்டுக் கொண்டுள்ளார்:-

S. No.	Description	Amount (Rs.)
1	Value of work | Civil	29,30,83,339.00
2	| Electrical	1,74,12,012.00
	Sub Total – 1	**31,04,95,351.00**
3	Goods and Service Tax 18%	5,58,89,163.00
	Sub Total - 2	**36,63,84,514.00**
4	Provision for taking photos, videos and making album	1,00,000.00
5	Provision for finishing the Elevation 1%	40,00,000.00
6	Provision for Foundation stone laying and inaugural foundation	13,000.00
7	Provision for TNEB Charges	6,40,228.00
8	Provision for Labour Welfare fund 1%	40,00,000.00
9	Provision for Centage Charge 1%	40,00,000.00
10	Provision for Soil investigation and Detail Project Report	26,00,000.00
11	Provision for Project Management Committee Charges	60,00,000.00
12	Provision for Advertisement Charges	3,00,000.00
13	Provision for Price Escalation Charges 2%	80,00,000.00
14	Provision for P.S. Charges, Contingencies and Unforeseen items works	36,62,258.00
	Total	**40,00,00,000.00**

3. இந்து சமய அறநிலையத்துறை ஆணையரின் செயற்குறிப்பினை அரசு கவனமுடன் பரிசீலனை செய்தது. பரிசீலனைக்குப் பின்னர், ஆதனை ஏற்று, மாண்புமிகு அமைச்சர் அவர்களின் அறிவிப்பினை செயற்படுத்தும் பொருட்டு, மதுரை மாவட்டம், மேலூர் வட்டம், அழகர்கோயில், அருள்மிகு கள்ளழகர் திருக்கோயிலின் உள் கட்டமைப்பினை மேம்படுத்தும் வகையில் பல்வேறு வளர்ச்சி திட்ட பணிகளை ரூ.40.00 கோடி (ரூபாய் நாற்பது கோடி மட்டும்) மதிப்பீட்டில் திருக்கோயில் நிதி மூலம் மேற்கொள்ள இந்து சமய அறநிலையத்துறை ஆணையருக்கு நிருவாக அனுமதி வழங்கி அரசு ஆணையிடுகிறது.

4. மேற்படி அறிவிப்பில் அறிவிக்கப்பட்ட மதிப்பீட்டிற்குள் இச்செலவினம் உள்ளது என்பதை உறுதி

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செய்துகொள்ளுமாறும், அரசிடம் கூடுதல் நிதி ஏதும் கோரப்படக்கூடாது எனவும் இந்து சமய அறநிலையத்துறை ஆணையர் அறிவுறுத்தப்படுகிறார்.
(ஆளுநரின் ஆணைப்படி)

க.மணிவாசன்
அரசு கூடுதல் தலைமைச் செயலாளர்.

பெறுநர்
.....

//ஆணைப்படி அனுப்பப்படுகிறது//

பிரிவு அலுவலர்.

58. The Government Order was followed by impugned proceedings dated 11.10.2024, that reads thus:

துணை ஆணையர் . நிர்வாக அதிகாரி அலுவலகம்
அருள்மிகு கள்ளழகர் திருக்கோயில்
அழகர்கோயில், மதுரை மாவட்டம்,

ந.க.எண் 3400/2023/ஆ2 நாள். 11.10.2024
அய்யா.,

பொருள்- Iconic Project - இத்திருக்கோயில் வளாகத்ததில் உள்கட்டமைப்பினை மேம்படுத்தும் வகையில் பல்வேறு வளர்ச்சி திட்ட பணிகளான பக்தர்கள் தங்குவதற்கு யாத்ரி நிவாஸ், அர்ச்சகர்கள் குடியிருப்பு, விருந்தினர் மாளிகை, உணவகங்கள், கடைகள், கழிப்பறைகள், மேல்நிலை நீர்தேக்க தொட்டி, வாகன நிறுத்துமிடம்,கழிவுநீர்சுத்திகரிப்பு மற்றும் கோட்டைச்சுவர் புனரமைப்பு மேற்கொள்ளும் பணி - பணியாணை வழங்குதல் மற்றும் காப்புதொகை செலுத்த கேட்டல் -அருள்மிகு கள்ளழகர் திருக்கோயில் - அழகர்கோயில் - தொடர்பாக,

பார்வை / ஆணையர் ந,க,எண் 3018/2022/ஜி,1 நாள் 03.10.2024

இத்திருக்கோயில் வளாகத்தில் உள்கட்டமைப்பினை மேம்படுத்தும் வகையில் Iconic Project மூலம் பல்வேறு வளர்ச்சி திட்ட் பணிகளாக பக்தர்கள் தங்குவதற்கு யாத்ரி நிவாஸ், அர்ச்சகர்கள் குடியிருப்பு, விருந்தினர் மாளிகை, உணவகங்கள், கடைகள், கழிப்பறைகள், மேல்நிலை

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நீர்தேக்க தொட்டி, வாகன நிறுத்துமிடம், கழிவு நீர் சுத்திகரிப்பு மற்றும் கோட்டைச்சுவர்புனரமைப்பு மேற்கொள்ளும் பணிக்கு பார்வையில் காணும் ஆணையர் குறிப்பின்படி தங்கள் நிறுவனம் வழங்கிய குறைந்த ஒப்பந்தபுள்ளித் தொகை ரூ. 38,72,28,721- க்கு ஒப்புதல் வழங்கப்பட்டுள்ளது. எனவே ஒப்பந்த பணித்தொகையில் 2% சதவீதம் (ரூ 77,44,574/-) தொகையினை காப்புதொகையாக செலுத்தி உடன்படிக்கை மேற்கொள்ளுமாறு தெரிவிக்கப்படுகிறது.

மேற்காணும் உத்திரவின்படி மேற்கண்ட பணியினை மேற்கொள்ள குறைந்த ஒப்பந்தப்புள்ளி வழங்கிய M/s. AGK கன்ஸ்ட்ரக்சன்ஸ் ஈரோடு என்று நிறுவனத்தாருக்கு கீழ்காணும் நிபந்தனைகள் அடிப்படையில் அனுமதி வழங்கப்படுகிறது.

<u>Translation in English below</u>

Office of the Deputy Commissioner/
Executive Officer
ArulmiguKallazhagar Temple,
Alagarkovil, Madurai District.

No. 3400/2023/A2	*Website: www.alagarkovil.org* *Email:alagarkoilmadurai@gmail.com*	*Date: 11.10.2024*

Sir,

Sub: Iconic Project – Arulmigu Kallazhagar Temple – Alagarkovil – Various development projects to improve infrastructure facilities in the temple premises, such as Yatri Nivas for devotees, Archakars' quarters, guest house, restaurants, shops, toilets, overhead water tank, vehicle parking, sewage treatment plant, and renovation of the fortress wall – Regarding the issuance of work order for and seeking security deposit.

Ref: Commissioner R.C.No.3018/2022/G.1, Dated: 03.10.2024.

For improving infrastructure facilities in the temple premises through the Iconic Project, including various development projects such as YatriNivas for devotees, Archakars' quarters, guest house, restaurants, shops, toilets, overhead water tank, vehicle parking, sewage treatment plant, and renovation of the fortress wall, approval has been granted for the lowest tender amount of ?. 38,72,23,721/- quoted by your company, as per the Commissioner's note cited in

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reference above. You are, therefore, instructed to enter into an agreement by paying 2% of the contract work amount (?.77,44,574/-) as a security deposit.

As per the above order, permission is granted to M/s.AGK Constructions, Erode, who submitted the lowest tender, to undertake the afore-mentioned works with the following conditions.

59. The break-up of the expenditure in the impugned Government Order and the amounts involved, reveal a project of significant financial implications. Evidently the expenditure is expected to be met from out of the accumulated surpluses of the temple only. No material is produced before us to indicate that the authorities have applied their minds as to the relevant statutory provisions or Rules, based on which the expenditure has been sanctioned/approved and whether they even aware of the power under the Statute/Rules for appropriation of funds including current and accumulated surpluses.

60. The voluminous pleadings make no reference to Karvin or the earlier project report. There are also very many material differences in the proposals by Karvin in 2020 and the Master Plan as finally drawn up now.

61. We had specifically called for the Resolutions of the Board of Trustees to support the stand of the respondents that the Trustees had applied their mind to the necessity of each proposed construction, the deployment of funds, and that they had been complying with the requirements under various Rules. Nothing has been placed before us in this regard. There is thus some merit in the argument of the petitioner that the role of the Trustees has been

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minimal and cosmetic. Their participation is clearly ineffective and the decision making is only by the authorities.

62. Section 23 of the Act sets out the powers and duties of the Commissioner in respect of temples and religious endowments and vests the power of general superintendence and control in the Commissioner. There is a misconception on the part of the Respondents in regard to the scope and ambit of this power. In our understanding, the raison d'etre or purpose of the Department is primarily, *to preserve and maintain* the temples, meaning, that the pristine and holy premises of a temple must be tended to, repaired or restored when required, and maintained such that the sanctity is not diluted.

63. Instead, the Department has envisioned the temple as a 'project' requiring development and upgradation, concepts that, in our view, are alien to a temple. We are not averse to the provision of facilities that are needed by devotees and visitors to a temple and suggestions for such infrastructural facilities may come from any source, including the authorities.

64. However, it is only the Board of trustees that may consider such suggestions, take a decision in that regard and spearhead the provision of the same. While any person may be proactive and take an interest in temple administration and management, only the trustees may decisively take action in regard to the same. In light of the discussion above, we are of the considered view that Government Order dated 08.03.2024 and proceedings dated

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11.10.2024 constitute a usurpation of the role of the temple management by the State. There is also another reason why we say this, and this is the scheme of the Act relating to deployment of funds.

Issue (2) – Scheme of Priority under the Act and several Rules, for utilization of Temple Funds.

65. This takes us to the second issue, as to whether the deployment of temple funds was proper and in line with the scheme of the Act and Rules. We have first to understand the Scheme of priority under the Act for utilization of temple funds, that is governed by specific statutory provisions, viz. Sections 35 and 36 falling under Chapter III entitled *'Religious Institutions - General Provisions'*, Section 86 of the Act coming under Chapter VIII, titled *'Budgets, Accounts and Audit'* and several specific Rules, that we will refer to in the course of the discussion.

66. Fiscal discipline is imposed on the temple authorities by stipulating that an annual budget under Section 86 of the Act, be submitted prior to the 31st of March of every fasli year before the Commissioner, HR&CE. The provision reads thus:

> ***86. Budgets of Religious Institutions.***—*(1) The trustee of every religious institution shall, before the end of March in each year, submit, in such form as may be specified by [the Commissioner], a budget showing the probable receipts and disbursements of the institution during the following fasli year:—*
>
> *[(a) to the Commissioner, in the case of maths and specific endowments attached to maths ;*

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(b) to the Joint Commissioner / Deputy Commissioner, in the case of institutions included in the list published under section 46 ;]

(c) to the Assistant Commissioner, in the case of other institutions.

(2) Every such budget shall make adequate provision for—

(a) the due maintenance of the objects of the institution and the proper performance of the services therein ;

(b) the due discharge of liabilities of loans binding on the institution ;

(c) the repair and renovation of the buildings connected with the institution, the provision made under this clause not being less than twenty-five per centum of the surplus in the income of the institution for the year ;

(d) the contribution to the reserve fund of the institution at such per centum of the income as [the Commissioner] may fix ;

(e) the maintenance of the working balance.

(3)The Commissioner, Joint Commissioner, Deputy Commissioner or Assistant Commissioner], as the case may be, may, after giving notice to the trustee in the prescribed manner and after considering his representations, if any, make such alterations, omissions or additions, in the budget as he may deem fit.

(4) Any trustee may, within one month from the date of the receipt by him of the order under sub-section (3), appeal against that order –

(a) Where the order has been made by the Assistant Commissioner, to the Joint Commissioner or the Deputy Commissioner ;

(b) Where the order has been made by the Joint Commissioner or Deputy Commissioner, to the Commissioner ;

(c) Where the order has been made by the Commissioner, to the Government.

(5) If, in the course of a fasli year, the trustee finds it necessary to modify the provisions made in the budget in regard to the receipts or to the distribution of the amount to be expended under the different heads, he may submit to [the Commissioner, Joint Commissioner, Deputy Commissioner or Assistant Commissioner], as the case may be, his supplemental or revised budget, provided that no alteration shall be made in the amount allotted for discharge of liabilities and loans or in the working

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balance and the Commissioner, Joint Commissioner, Deputy Commissioner or Assistant Commissioner, as the case may be, may make such alterations, omissions or additions as provided in sub-section (3).

(6) The trustee shall, within two months after the close of each fasli year, submit to the Commissioner, Joint Commissioner, Deputy Commissioner or Assistant Commissioner, as the case may be, in such form as may be fixed by the Commissioner, a statement of actual receipts and disbursements relating to that fasli year, with particulars of expenditure, if any, incurred without sanction and explaining the necessity therefor or the urgency thereof, the Commissioner, Joint Commissioner, Deputy Commissioner or Assistant Commissioner, as the case may be, may, after considering the explanation of the trustee, approve and ratify such expenditure, if such expenditure was beneficial or necessary to the institution.

67. Section 86 is based on sound accounting principles and states that the trustee should, in the budget, detail the probable and estimated receipts as well as expected disbursements for the upcoming fasli, for the consideration and approval of the Commissioner HR&CE.

68. Section 86(2) states that the budget should make separate provision for the following items of expense, and in that order of priority being, (i) maintenance of the objects of the institution and proper performance of temple services (ii) discharge of liabilities binding the temple/deity (iii) repair and renovation of buildings for which the provision must be not less that 25% of the current year's surplus (iv) contribution to the reserve fund as may be fixed by the Commissioner and (v) maintenance of working balance. This is the first stage of compliance by the temple management.

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69. Now coming to Section 35, we extract the provision below:

> ***'35. Authority of trustee to incur expenditure for securing health etc., of pilgrims and worshippers and for training of archakas, etc., —*** *(1) The trustee of a religious institution may, out of the funds in his charge, after making adequate provision for the purposes referred to in sub-section (2) of section 86, incur expenditure—*
>
> *(a) on arrangements for securing the health, safety or convenience of disciples, pilgrims or worshippers resorting to the institution ; and*
>
> *(b) for the training of archakas, adhyapakas, vedaparayanikas and an othuvars.*
>
> *(2) In incurring such expenditure, the trustee of the religious institution other than a math or a specific endowment attached to a math shall be guided by such general or special instructions as may be given by the Commissioner.*

70. Section 35 provides for the incurrence of expenditure from out of the funds under the charge of the trustee, on measures to secure the health, safety and convenience of devotees and visitors to the temple. While the petitioners interpret the phrase *'out of the funds in his charge'* to mean only the current receipts and surplus, the respondents interpret the phrase to mean the entirety of the temple funds, being the current receipts and surplus, as well as accumulated surpluses.

71. On one thing, we are clear. The entirety of the funds, receipts and surplus, both current and accumulated, vest in the deity. We are only examining the question of who has been delegated the authority to deal with the same, and to what extent. We agree with the respondents that the phrase as above,

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includes accumulated surplus as well. As it is the Board of trustees which holds the authority to manage a temple, the entirety of the funds also vests in the Board of trustees.

72. The nature of expenditures that may be incurred under Section 35(1) are two-fold, (a) on arrangements for securing the health, safety and convenience of the devotees and visitors to the temple and (b) on training of Archakas/Adhyapakas/Vedaparayanars/Othuvars. The purposes set out in clause (a), being health, security and public conveniences, are wide but will stand after the items adumbrated in Section 86(2), in priority.

73. Section 86(2)(c) refers to repair and renovation of buildings connected with the temple, for which provision of not less than 25% of the current year surplus has to be earmarked. Section 35 (1)(a), in our view, does not preclude capital expenditure so long as the purpose of the infrastructure is for securing public health, safety and conveniences.

74. Though both the provisions deal with current years' receipts and surpluses, Sections 86(2)(c) and 35 operate in different and distinct areas as the former is specific to *repair and renovation of the buildings connected with the institution* and the latter to *arrangements for securing the health, safety or convenience of disciples, pilgrims or worshippers resorting to the institution.*

75. Section 86(2)(c) thus addresses the needs of existing temple and related structures, either on capital or revenue field, and Section 35(1)(a)

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addresses the need for infrastructure for devotees and visitors on an on-going basis, also on capital or revenue field. Examples may be water tanks or other provisions for drinking water, sanitation facilities, rooms for devotees to rest, security check-posts and frisking booths, provision for CCTV and, public conveniences in queue complexes, among others. We reiterate that the decision to provide for, and implement such measures will ultimately lie with the Trustees only.

76. Section 36 comes next and the provision is extracted below:

> ***36. Utilisation of surplus funds.***—*With the previous sanction of the Commissioner and subject to such conditions and restrictions as may be prescribed, the trustee of a religious institutions may appropriate for any of the purposes specified in sub-section (1) of section 66—*
>
> *(i) any portion of the accumulated surplus of such institution, and*
>
> *(ii) if, after making adequate provision for the purposes referred to in sub section (2) of section 86 and also for the arrangements and the training referred to in sub-section (1) of section 35, there is a surplus in the income of the institution for any year, any portion of such surplus:*
>
> *Provided that the trustee shall, in appropriating the surplus under this section, give preference to the purposes specified in items (a) to (g) of sub section (1) of section 66:*
>
> *Provided further that, before according the sanction under this section, [the Commissioner] shall publish the particulars relating to the proposal of the trustee in such manner as may be prescribed, invite objections and suggestions with respect thereto and consider all objections and suggestions received from persons having interest:*
>
> *Provided also that the sanction aforesaid shall be published in such manner as may be prescribed:*
>
> *Provided also that nothing in this section shall prevent the trustee of a math or of a specific endowment attached to a math*

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from utilizing the surplus referred to in this section in such manner as he deems fit.

77. Section 36(i) operates in a different arena, as it is in reference to the utilization of accumulated surplus funds, though only for the purposes specified under Section 66 (1) of the Act that reads as under:

> ***66. Appropriation of endowments.—****(1)The Joint Commissioner or the Deputy Commissioner, as the case may be] may, on being satisfied that the purpose of a religious institution has from the beginning been, or has subsequently become, impossible of realisation, by order, direct that the endowments of the institution be appropriated to all or any of the following purposes, namely:—*
>
> *(a) the grant of aid to any other religious institution which is poor or in needy circumstances ;*
>
> *(b) the grant of aid to any religious purpose connected with the Hindu religion ;*
>
> *(c) the propagation of the religious tenets of the institution ;*
>
> *(d) the recitation of Divya Prabhandam and Thevaram and the like ;*
>
> *(e) the establishment and maintenance of schools for the training of archakas, adyapakas, vedaparayanikas and othuvars and for the study of Divya Prabandhams, Thevarams, and the like including the study of Indian languages for that purposes ;*
>
> *(f) the establishment and maintenance of a University or college or other institution in which the main features shall be the provision for the study of Hindu religion, philosophy or sastras or for imparting instructions in Hindu temple architecture ;*
>
> *(g) the establishment and maintenance of educational institution where instruction in the Hindu religion is also provided ;*
>
> *(h) promotion of fine arts and architecture;*
>
> *(i) the establishment and maintenance of orphanages for Hindu children ;*
>
> *(j) the establishment and maintenance of asylums for persons suffering from leprosy ;*
>
> *(k) the establishment and maintenance of poor homes for destitute, helpless and physically disabled persons ; and*

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(l) the establishment and maintenance of hospitals and dispensaries for the benefit of pilgrims :

Provided that in the case of a religious institutions founded and maintained by a religious denomination or any section thereof, the endowment shall, as far as possible, be utilized for the benefit of the denomination or section concerned for the purposes mentioned above.

(2)The Joint Commissioner or the Deputy Commissioner, as the case may be, may, at any time by order, modify or cancel any order passed under sub-section (1).

(3) The order of the Joint Commissioner or the Deputy Commissioner, as the case may be, under the section shall be published in the prescribed manner and on such publication shall, subject to the provisions of section 69, be binding on the trustee, the executive officer and all persons having interest.

78. Section 66 deals with the appropriation of religious endowments of an institution that has become defunct, to other purposes enumerated under clauses (a) to (l) of Section 66(1). While the appropriation under Section 66(1) should be at the instance of the Joint or the Deputy Commissioner, Section 36 permits appropriation of accumulated surplus funds of a religious institution by a trustee, to the purposes specified under Section 66(1) (a) to (l), with the permission of the Commissioner and after making arrangements for expenses set out in Section 86(2) and Section 35(1).

79. We now come to the Rules. The *Assessment, Levy and Recovery of Contribution and Costs Rules*, notified under G.O.Ms.No.4920, Revenue, dated 30.11.1960, as amended by G.O.Ms.No.275, C.T.& R.E. Department, dated 16.07.1997 provide for the temple to make a contribution and audit fees

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to the Commissioner under Section 92 (1) and 92 (2), and cost and expenses payable under Section 93.

80. The *Submission of Budgets, Deposits, Accounts, Returns or other Information Rules* provides for an Explanatory Memorandum to accompany the budget with respect of every major item of estimated receipt and charge. Rule 2 reads as follows:

> *'Rules. 2. Explanatory memorandum to accompany budget - Every budget, revised budget or supplemental budget submitted under section 86 shall be accompanied by an explanatory memorandum with reference to each major item of estimated receipt and charge and it shall be in the Form shown in Appendix I to these rules in the case of institutions getting an annual income of more than Rs. 5,000 and in the Form shown in Appendix II to these rules in the case of institutions getting an annual income of Rs. 5,000 and less. The budget, revised budget or supplemental budget shall also be accompanied by the statements specified below:-*
>
> *…….'*

81. Under Rule 2, the budget is required to be accompanied by various statements and in clause (h), the temple is to provide a detailed estimate for major repairs and constructions costing Rs.500/- and more and copies of orders of sanction, if any, by the competent authority. These Rules are very detailed and specific in regard to the disclosures to be made by a Trustee to the Commissioner.

82. The *Utilisation of Surplus Funds Rules* (in short, 'Surplus Funds Rules') notified vide (G.O.Ms.No.4524, dated 5th November 1960 as amended

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by G.O.Ms.No.275 C.T. & R.E. Department, dated 16th July 1997 sets out a detailed methodology for the deployment of surplus funds, making a specific distinction between current and accumulated funds.

83. The Surplus Funds Rules, to the extent relevant to this matter, read thus:

1.These rules may be called the Utilisation of Surplus Fund Rules.
2. The trustee or where there are two or more trustees, the Chairman of the Board of Trustees of a religious institution may submit proposals for diversion of surplus funds to the Commissioner with a statement showing the following particulars:-
(i)Receipts during the fasli year;
(ii)Expenditure during the fasli year;
(a)Provision made under section 35(1);
(b)Provision made under section 86(2).
(iii)The surplus relating to the fasli year after making adequate provisions as required under sections 86(2) and 35(1) of the Act;
. . . . . .
7.The appropriation of surplus amounts as may be sanctioned under rule 6 shall be subject to the following restrictions and conditions:-
(i) The portion of surplus amount sanctioned for appropriation shall be for any one or more of the purposes specified in sub-section (1) of section 66 or for the performance of Hindu marriages among Hindus who are poor or in needy circumstances as specified in section 36-A or for making contribution towards any fund constituted for the purpose of-
(a)feeding the poor; or
(b) constructing any building, shed or centre for feeding the poor as specified in section 36-B.

(ii) Appropriation of any portion of the accumulated surplus of the institution as specified in sub-clause (i) or any portion of such surplus in the income of the institution for any year as specified in sub-clause (ii) of sections 36, 36-A and 36-B for any or more of the purposes specified above shall not exceed fifty per cent of the surplus income of the institution or ten per cent of the assessable

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income of the religious institution whichever is less.

(iii) The portion of surplus amount sanctioned by the Commissioner shall be spent solely for the purpose specified in the order.

(iv) The incurring of expenditure of the portion of the surplus amount sanctioned under Section 36,36-A and 36-B shall be governed by the rules issued under section 116(2)(x) of the Act.

The Trustee or the Chairman of the Board of Trustees, as the case may be, shall be bound to carry out the orders of the Commissioner.

The Trustee or the Chairman of the Board of Trustees, as the case may be, shall, by the fifth of every month, submit to the Commissioner progress reports periodically until the surplus amount diverted is fully spent for the purpose for which it sanctioned.

84. Yet another relevant Rule is the *Management and Preservation of Properties of Religious Institutions Rules, 1964* (MPPRI Rules). The Supreme Court has had occasion to interpret these Rules in SLP(C) No. 9495 of 2022 and has held that the interpretation of the term 'work' under the aforesaid Rules would only extend to 'preservation, maintenance, management and improvement of temples' and nothing more including alteration or modifications made in the temple complex. The relevant portion of the judgment is below:

IN THE SUPREME COURT OF INDIA
CIVIL APPELLATE JURISDICTION

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CIVIL APPEAL NO. OF 2024
(arising out of SLP(C) NO. 9495 of 2022)

T. R. RAMESH ……. APPELLANT (S)

VERSUS

THE STATE OF TAMIL NADU & ANR. ……. RESPONDENT(S)

ORDER

Leave granted.

Having heard the learned counsel for the parties at some length, we are of the opinion that the word "work" as defined in Rule 2(iii)[1] of the Management and Preservation of Properties of Religious Institutions Rules, 1964[2], is within and not beyond the rule making power of the state government in terms of sections 116(1)[3], 116(2)(xvii) and 116(2)(xix)[4] of the Tamil Nadu Hindu Religious and Charitable Endowments Act, 1959[5].

1 "2. Definitions. - In these Rules,
XXX XXXXXX
(iii) "work" means work relating to the construction, repair, alterations, conservation or renovation of any building or other structure belonging to a religious institution including its premises or work to facilitate irrigation and increase irrigation facilities but not any gopuram, vimanam, stone mantapam or other stone structure with stucco works belonging to it."

……

The preamble signifying the object and purpose of the 1959 Act states:-

> "An Act to amend and consolidate the law relating to the administration and governance of the Hindu Religious and Charitable institution and Endowments in the State of Tamil Nadu."

The High Court in the impugned judgment has rightly observed that the words "administration" and "governance" will include within its ambit "preservation, maintenance, management and improvement", which words also find reference in clause xvii to Section 116(2) of the 1959 Act. The exercise of rule-making power in

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the present case serves and promotes the object and purpose of the 1959 Act. According to us, the words "preservation, the maintenance, management and improvement" are broad and wide enough to include the contours of "work", as defined under Rule 2(iii) of the MPPRI Rules. Further, clause xix to Section 116(2) of the 1959 Act permits the government to make rules for the preservation of the images in the temples. Thus, the impugned rule is within the limits of authority conferred under Sections 116(1), 116(2)(xvii) and 116(2)(xix) of the 1959 Act and does not extend beyond the scope or general operation of the 1959 Act. The impugned rule is intra vires the 1959 Act.

However, we would state that the words "construction, repair, alterations, conservation, renovation" under clause (iii) to Rule 2 of the MPPRI Rules would take meaning and should not be read as empowering the authorities to go against or violate the provisions of any other enactment, rules or law, including those which is applicable to a particular temple, religious or charitable institution or endowment. Further, the authorities under the MPPRI Rules will have to comply with the relevant regulations or notifications, wherever applicable. Any alteration/modification made in the temple should not be contrary to or in contravention of any enactment or rules/regulations, which are applicable.

Our attention is drawn to Rule 38[7] of the MPPRI Rules, which refers to the discretion vested with the Commissioner to consult with the Archaeological Survey of India regarding any building work.

In our considered view, such consultation would have to be undertaken whenever required by the statutory rules/regulations. The discretion given to the Commissioner under Rule 38 of the MPPRI Rules is to be exercised in accordance with law. If there is an arbitrary exercise of power, it will be open to the petitioner or any other person to take recourse to appropriate remedy, as is available in law.

….

85. Hence, appropriation of any portion, of either the current or accumulated surplus of the institution, for any, or more of the purposes specified, is not to exceed fifty per cent of the surplus income of the institution

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or ten per cent of the assessable income of the religious institution, whichever is less.

86. There is to be a specific disclosure in respect of such deployment in the budget, as well as the statements accompanying the budget that must mandatorily contain details of all anticipated items of disbursement, including those expenditures coming within the ambit of Section 35(1)(a) and (b) and Section 36 of the Act. However in this case, we find no reference to the expenditure under the Iconic Project, in the budgets for the relevant years. The utilisation of the funds under the impugned Government Order and Proceedings thus constitutes illegal appropriation and diversion.

87. On a reading of the provisions and Rules, and per our understanding, the priority to be followed in the financial planning and utilisation of funds of a religious institution is that, budgeting for current receipts and disbursements in the priority set out under Section 86(2) comes first, application as per Section 35 comes second, and appropriation as per Section 36 comes third, and last. We do not perceive any overlap between the nature of expenditures contemplated under the above provisions.

88. That apart, the temple budget, in line with the requirements and priority set out under Section 86, is required statutorily to be prepared by the Board of trustees and placed before the Commissioner for approval. All the budgets produced before us have been prepared by either the Superintendent or

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the Zonal Inspection Officer. No resolution of the Trustee/Board indicating consultations with the accountants or authorizing the budget has been placed before us though specifically sought.

89. The amounts involved are substantial viz., in excess of Rs.50 crores for each year. Though the HR&CE Service Rules provide for a separate Audit Department, we are told that the accounting in respect of all temples in the State of Tamil Nadu has presently been entrusted to management by the Local Fund Audit Department (in short, 'LFAD'). In fact, there are Rules, entitled the *'Appointment of Auditor Rules'* notified under G.G.Ms.No.A-826 of 1961 that provide for the creation of an independent Audit wing of the HR & CE Department. We extract those Rules here:

> ***87. Accounts and Audit.***—*(1) The trustee of every religious institution shall keep regular accounts of all receipts and disbursement. Such accounts shall be kept for each fasli year separately and in such form and shall contain such particulars as may be specified by 1[the Commissioner].*
> *(2) The accounts of every religious institution shall be audited by auditors appointed in the prescribed manner and such auditors shall be deemed to be public servants within the meaning of section 21 of the Indian Penal Code (Central Act XLV of 1860).*
> *(3) The accounts of every religious institution, the annual income of which as calculated for the purposes of section 92 for the fasli year, immediately preceding is not less than 2[five lakhs rupees], shall be subject to concurrent audit, that is to say, the audit shall take place as and when the expenditure is incurred. The accounts of every other religious institution, the annual income of which calculated as aforesaid for the fasli year immediately preceding is not less than one thousand rupees, shall be audited annually, or if 1[the Commissioner] so directs in any case or class of cases at shorter intervals.*

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……..

90. Rectification of defects disclosed in audit and order of surcharge against trustee, etc.—*(1) The Commissioner, Joint Commissioner, Deputy Commissioner or Assistant Commissioner], as the case may be, shall send a copy of every audit report relating to the accounts of a religious institution to the trustee thereof, and it shall be the duty of such trustee to remedy any defects or irregularities pointed out by the auditor and report the same to 1[the Commissioner, Joint Commissioner, Deputy Commissioner or Assistant Commissioner], as the case may be.*

(2) If, on a consideration of the audit report and the report of the trustee and after such inquiry as may be necessary, the Commissioner, Joint Commissioner, Deputy Commissioner or Assistant Commissioner, as the case may be, thinks that the trustee or any other person was guilty of irregular, illegal or improper expenditure, or of loss or waste of money or other property thereof caused by failure to recover moneys due or other property belonging to the religious institution or by neglect or misconduct or misapplication or collusion or fraudulent transactions or breach of trust, 1[the Commissioner, Joint Commissioner, Deputy Commissioner or Assistant Commissioner], as the case may be, may after giving notice to the trustee or such person to show cause why an order of surcharge should not be passed against him and after considering his explanation, if any, by order certify the amount so spent or the amount or value of the property so lost or wasted and direct the trustee or such person to pay within a specified time such amount or value personally:

Provided that if, in respect of any expenditure or dealing with the property of the institution, the trustee or such person had obtained the directions of 1[the Commissioner, Joint Commissioner, Deputy Commissioner or Assistant Commissioner], as the case may be, and had acted in accordance with such directions, he shall not be held liable.

……

APPOINTMENT OF AUDITORS RULES,
(G. O. Ms. No. 3029, Revenue, dated the 20th July 1961)

S.R.O. No. A-826 of 1961. - *In exercise of the powers conferred by*

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clause (i) of sub section (2) of section 116 read with sub-section (2) of section 87 of the Tamil Nadu Hindu Religious and Charitable Endowments Act, 1959 (Tamil Nadu Act 22 of 1959), the Governor of Tamil Nadu hereby makes the following rules, namely –

1. These rules may be called the ***Appointment of Auditor Rules.***

2. Audit of the accounts of all religious institutions and charitable endowment under the control of Hindu Religious and Charitable Endowments Administration Department shall be done by independent Audit Wing created in the Hindu Religious and Charitable Endowments Administration Department, which will be under the immediate control of a Chief Audit Officer and under the ultimate control of the Commissioner, Hindu Religious and Charitable Endowments Administration Department.

90. There is utter lack of clarity in the manner by which the audit is performed, and by whom. We are constrained to say this in the light of the records produced now and the fact that substantial expenses have been incurred without following the statutory process and the requirements under the Rules. As far as the LFAD is concerned, we are unaware of what the constituents of the LFAD are, how many Chartered Accountants and accountants are employed, and what the systems are for management of the financials and accounts of the religious institutions in the State.

91. We call for the complete details in regard to the Local Fund Audit Department, and the Wing / Department concerned with the audit of the Religious Institutions, including but not restricted to the structure, number of employees and staff, and manner of functioning, forthwith, by way of a comprehensive status report to be filed within two weeks from today.

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92. The impugned Government order dated 08.03.2024 and work order dated 11.10.2024 stipulate the details of substantial expenditure to be incurred towards construction activities. As a concomitant, it is necessary that these expenditures should have been figured in the budgets of the relevant years that were presented before the Commissioner. Those budgets have been placed before us and we do not find any budgeting for these expenditures therein.

93. The management of the enormous temple resources calls for a great amount of responsibility and circumspection on the part of the trustees who are expected to be persons of high stature, integrity and independence. Though the primary responsibility for the maintenance of finances, framing of budgets and deployment would fall upon the trustees, the Commissioner, HR&CE, has been vested with the ultimate authority to scrutinise and approve the budget.

94. Thus there is an in-build check and balance to ensure that receipts are properly accounted for, and expenses budgeted after proper application of mind. The system is designed to control and check the possibility of abuse at either end. This is yet another reason why the control of funds is vested in the trustees on the one hand, and the power to sanction, on the other hand, with the Commissioner.

95. There is a detailed procedure contemplated under Section 86 for the approval of the budget and provision is made for the exchange of views, clarifications, modifications to, and exclusion of expenses budgeted, prior to

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grant of approval. In this case, this procedure has not been followed. The budgeting is incomplete and incorrect and substantial funds have been spent even without approval. There is nothing in the budgets to even indicate that the authorities are aware of the Rules in this regard. The approach is casual and careless.

96. We had, vide our order dated 18.11.2025 called for the audited accounts and the temple has produced copies of the statements of income filed, for income tax, along with the receipts and expenditure accounts and balance sheets for the periods 2021 to 2025 under a compilation dated 24.11.2025. To be noted that the annexures (R/E accounts and B/S) do not contain the seal or signature of the Auditor and there is no authentication of the same. We annexe the balance sheets for years ending 31.03.2021, 31.03.2022, 31.03.2023, 31.03.2024 and 31.03.2025 as ***Annexure A*** to this order.

97. It is a matter of great concern that the accumulated surpluses have been reduced from a sum of Rs.96,60,59,638.63 as on years ending 31.3.2021 and 31.03.2022, and Rs.107,60,75,395 as on year ending 31.03.2023, to a sum of Rs.62,37,52,723.97 in year ending 31.03.2024. This reduction represents expenditure incurred without budgeting for the same, and is without the sanction or authority of law. It is a crime against the deity and a clear illustration of the fence eating the crops.

98. In light of the detailed discussion as above, the impugned G.O.

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Ms.No.135, dated 08.03.2024 and proceedings bearing Na.Ka.No. 3400/2023/A2 dated 11.10.2024 are quashed.

Issue (3) - Validity of the long standing presence of the Executive Officer appointed under order dated 29.05.1966, effective 16.07.1966.

99. The temple has been in existence from time immemorial and we have been shown records of management by a Board of non-hereditary Trustees since the year 1801. A Scheme had been framed in Original Suit vide order dated 28.08.1932. However, with the enactment of the 1959 Act, the Scheme has lapsed.

100. The appointment of Executive Officer was on 29.05.1966 and the order of appointment annexes a set of terms and conditions, extracted below. We are conscious of the length of the extract, but incorporate the same by way of an annexure ***(Annexure B)***, to showcase the attention to detail therein, to every minute aspect of temple management.

101. Though the tenure of the last Board has expired in end-October 2025, there is nothing to show that proceedings have been initiated under Section 46 of the Act to constitute the new Board. We cannot fathom why there should be a time gap between the tenure of one Board to another. The authority is well aware of the tenure and hence proceedings for constitution of the successor Board must be taken even prior to the close of tenure, such that the successor board could step into its duties seamlessly.

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102. While it is the Board of Trustees that must have a constant presence to manage the temple, in this case, it is the Executive Officer, periodically, along with a Fit Person. This is contrary to the 2014 judgment in *Dr.Subramanian Swamy's*[22] case where the Supreme Court has categorically defined the role of an Executive Officer, stating that an Executive Officer is to be brought in only when there is an impasse created in the management of the temple or some other circumstance necessitating quick intervention by the authorities.

103. Such intervention is justified solely on the basis of the exigencies, and the appointment is hence temporary, to tide over those circumstances. Normalcy is to be restored at the earliest. Relevant observations of the Court are extracted below:

. . . . . .

> *65. Even if the management of a temple is taken over to remedy the evil, the management must be handed over to the person concerned immediately after the evil stands remedied. Continuation thereafter would tantamount to usurpation of their proprietary rights or violation of the fundamental rights guaranteed by the Constitution in favour of the persons deprived. Therefore, taking over of the management in such circumstances must be for a limited period. Thus, such an expropriatory order requires to be considered strictly as it infringes the fundamental rights of the citizens and would amount to divesting them of their legitimate rights to manage and administer the temple for an indefinite period. We are of the view that the impugned order* ***(2009) 4 LW 705, (2009) 8 MLJ 1503*** *is liable to be set aside for*

[22] Foot Note Supra (2)

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failure to prescribe the duration for which it will be in force.

66. Supersession of rights of administration cannot be of a permanent enduring nature. Its life has to be reasonably fixed so as to be co-terminus with the removal of the consequences of maladministration. The reason is that the objective to take over the management and administration is not the removal and replacement of the existing administration but to rectify and stump out the consequences of maladministration. Power to regulate does not mean power to supersede the administration for indefinite period.

.....

69. We would also like to bring on record that various instances whereby acts of mismanagement / maladministration / misappropriation alleged to have been committed by Podhu Dikshitars have been brought to our notice. We have not gone into those issues since we have come to the conclusion that the power under the 1959 Act for appointment of an Executive Officer could not have been exercised in the absence of any prescription of circumstances/conditions in which such an appointment may be made. More so, the order of appointment of the Executive Officer does not disclose as for what reasons and under what circumstances his appointment was necessitated. Even otherwise, the order in which no period of its operation is prescribed, is not sustainable being ex-facie arbitrary, illegal and unjust.

104. The Government has, in line with the contours of the role outlined for an Executive Officer by the Supreme Court, issued the *Conditions for Appointment of Executive Officers Rules, 2015* (in short, 'EO Rules'), which prescribes a maximum term of appointment of an Executive Officer at a time, as five years. We extract below relevant portions of the Rules, as applicable to this case:

CONDITIONS FOR APPOINTMENT OF EXECUTIVE OFFICERS RULES, 2015.

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(G.O. Ms. No. 260, Tourism, Culture and Religious Endowments (RE4-2), dated the6th November2015)

No. SRO A-19(d)/2015.- *In exercise of the powers conferred by clause (i) of sub-section (2) of section 116 read with section 43-A and sub-section (1) of section of the Tamil Nadu Hindu Religious and Charitable Endowments Act, 1959 (Tamil Nadu Act 22 of 1959), the Governor of Tamil Nadu hereby makes the following rules:-*

RULES

1. These rules may be called the ***Conditions for Appointment of Executive Officers Rules, 2015.***

…….

3. Where the Commissioner either suo motu or upon the report received from the Joint Commissioner or Deputy Commissioner or Assistant Commissioner having jurisdiction, considers it necessary,-

(i) that in the interest of, and ensuring better, proper and efficient administration and management of, any religious institution; or

(ii) that he has reason to believe that there is persistent default in administering the affairs of any religious institution in accordance with the provisions of the Act and the rules framed thereunder; or

(iii) that there is irregularities, malfeasance, misfeasance or breach of trust; or

(iv) that there is malpractice, maladministration, mismanagement in any religious institution; or

(v) that there is misappropriation of, or improper dealing with the funds and the properties of, the religious institution; or

(vi) that there is gross neglect of any duty on the part of the trustee; or

(vii) that there is willful disobedience of the lawful orders issued under the provisions of the Act by the authorities under the Act or by the trustee; or

(viii) that if the trustee opts for the appointment of an Executive Officer to assist him in the better administration and development of the religious institution; or

(ix) that any scheme settled or deemed to have been settled to any religious institution under the provisions of the Act contains a clause as such ; or

(x) for any other reason,

the Commissioner may, after holding such inquiry as he may consider it necessary and expedient, in the interest of such religious institution,

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by order, appoint an Executive Officer for such religious institution, for such period or periods as may be specified by the Commissioner in the order not exceeding a period of five years at a time.

…….

7. Notwithstanding anything contained in rule 3, the Commissioner may permit the Executive Officer to continue to discharge his administrative functions in accordance with the provisions of the Act,-

(i) till the circumstances warranting the appointment of an Executive Officer subsist as pointed out in rule 3, except clauses (viii) and (ix) of the said rule 3 stand remedied; or

(ii) till such time as the circumstances of the religious institution warrants; or

(iii) to assist the trustee, with his consent, for the purpose of ensuring better and efficient administration and management and the interest of the religious institution warrants for such continuation of the service of the Executive Officer.

…….

9. The salary, allowances and other conditions of service of the Executive Officer shall be governed by the rules framed by the Government under Article 309 of the Constitution of India and other rules and orders applicable to Government servants, as may be modified, from time to time. His salary, allowances, pension and remuneration, shall, at the first instance, be paid out of the Consolidated Fund of the State. The Commissioner shall, out of the Tamil Nadu Hindu Religious and Charitable Endowments Administration Fund, repay to the Government such sums paid the Government.

105. The continued presence of the Executive Officer from 1968 onwards till date, is thus not justified post 2015, as the authority ought to have taken stock of the position and brought the temple administration in line with the EO Rules. This has not been done.

106. There is however a caveat as, if election/selection to the Board of Trustees is not done in a seamless manner, it is the management of the temple

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that would suffer. We cannot have a situation where there is a gap in the constitution of the Board, between the outgoing and successor, and no person in situ to manage the temple administration.

107. Then again, if the tenure of the Board is only for two to five years, as it is in most cases, it would take some time for the Trustees to acclimatize themselves with the temple and its working and hence, the management of the temple may not be optimum as it would be dependent on the efficiency of the Trustees from one Board to the next. This is also not desirable.

108. To strike a balance, we suggest that the Board members may retire in rotation, so that at any given point in time, at least one third of the members will continue from the old Board in order to provide continuity of thought and operation.

109. Mr.Sriram has cited my decision in *K.K.C.Singarachariyar Swamy V. The Commissioner, Hindu Religious and Charitable Endowments Department, Nungambakkam High Road, Chennai – 34 and two others*[23], pointing out that, in that case, the Court has permitted joint management of the Sri Lakshmi Narasimhar Swamy Devasthanam, Sholinghur by the sole trustee and the Executive Officer having regard to the vastness of assets of that temple. He submits that since there is a precedent, such recourse may be taken in the present case as well.

[23]W.P. Nos.25562 of 2013 and 6715 of 2012

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110. To begin with, those observations were made in the context of a plea by an individual who claimed hereditary trusteeship. Hence, the observations in regard to the functioning of the Executive Officer are only incidental. That apart, the Court did not have the benefit of the either the EO Rules 2015, the Service Rules 2020 or the judgment in *Dr.Subramanian Swamy's* case at that time. Hence, the observations in *K.K.C.Singarachariyar Swamy's* case are distinguishable.

111. Undoubtedly there is need for professional management of the temple assets under the guidance and advice of the Trustees appointed from time to time. The Kallazhagar temple owns, as do many temples in Tamil Nadu, a vast repository of assets including immovable property. The Trustees are undoubtedly expected to be persons of high standard and stature with a keen and deep interest in Hindu religion and spirituality.

112. They are to be assisted by a team of efficient managers, also with knowledge of, and interest in the Hindu religion, to manage the temple assets and records on a day-to-day basis, who report to the Board of Trustees.

113. A balance has to be achieved, and the answer is found in the *Tamil Nadu Hindu Religious Institutions (Officers and Servants) Service Rules, 2020* (in short, 'HR&CE Service Rules 2020'). The Rules provide for the appointment of several cadres of employees including Managers. There is a

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critical distinction between the appointment of an 'executive officer' and a 'manager' and the distinction is not merely normative.

114. The appointment of an Executive Officer is by the Government to whom he/she reports. The Manager is, however, appointed by the Board of Trustees and reports to them. The loyalty of the Manager is thus to the temple and its Board and this is critical to the separation that has to be maintained between temple and State. It is a distinction that flows from Constitutional principles, and one that must not be effaced.

115. In conclusion, we direct:

(i) Immediate measures be taken for constitution of new Board of Trustees in line with the observations/directions supra.

(ii) Necessary amendments in line with the observations supra be made to bring the management of Kallazhagar temple in line with the Act and Rules, forthwith.

116. Both Justice C.Kumarappan and myself had had the opportunity of viewing the status of the project on separate occasions when we had visited the temple. The purpose of our visit was religious, but we seized the chance to acquaint ourselves with the project first hand. There are marked differences in the topography as it stands now and as depicted in the map in the 1925 Sthalapuranam.

117. While we do not intend that the temple premises should stand frozen

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in time with no infrastructure provided for the safety and comfort of devotees and visitors, we are very clear that whatever is done in the name of development should align with the ethos of a temple generally, and with the Azhagar temple specifically, as we have noted from the Sthalapuranam and the maps therein.

118. Though we have quashed the Government Order and the consequential proceedings, it may not be in the interests of the temple to direct status quo ante in regard to the entirety of the new constructions under the project. We hence issue the following directions. Our directions follow the route that one would take if one enters the temple from the Rakkayi Amman Koil road, which is the road leading to Pazhamudhir Solai, Nupura Ganga and Rakkayi Amman koil and follow the path towards Rayar Mottai Gopuram, turn into Mayya Veedhi Central Main Road, exit and turn into East and West Temple Car street, to the end point. The map as in the Sthalapuranam, and the map now furnished by the authorities are set out below for ease of reference and a better understanding of the topography.

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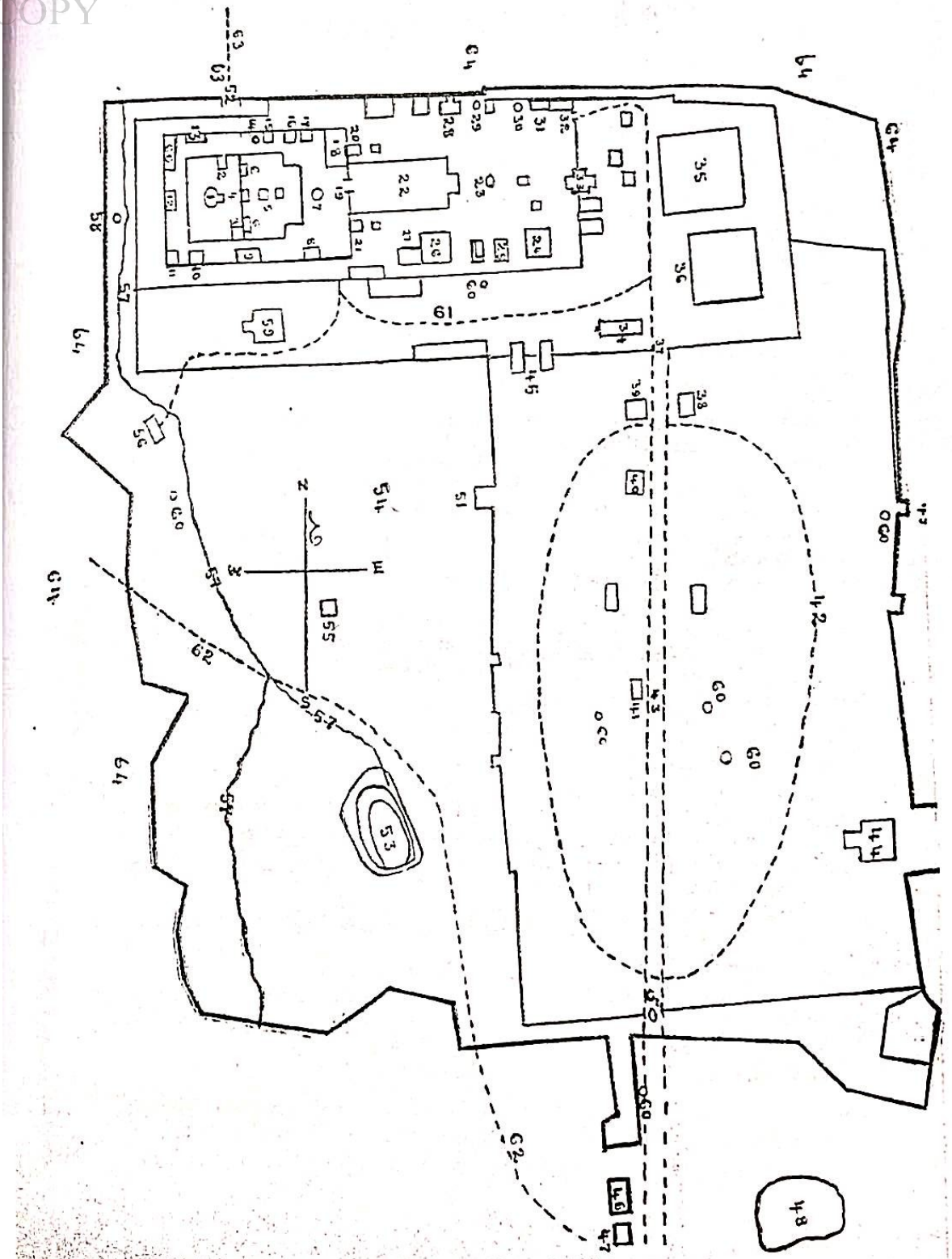
Plan:- Forts of Algapuri and Hiranyan with Thirumalirunjolaimalai Temp
(Alagar Kovil.)



Scale 1" = 6 Chs.

(For details see next page.

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EXPLANATION OF THE PLAN.

1. Garbagriham and Somachchanda Vimanam - Within Nangal Kunram Prakaram.
2. Sri Kshetra Pala's Sannidhi- 'Munayadarayyan Thirumantapam"
3. Sri Valamburi Vinayaka's Sannidhi (do.)
4. Aryan Vasal.
5. Aryan Mantapam with Sri Pakshiraja's Sannidhi - Once Gold Plated.
6. Raghava Raja's Padiyetha Mantapam.
7. Golden Dwajasthambam.
8. Sri Alwar's Sannidhi.
9. Sri Kalyana Sundaravalli Thayar's Sannidhi.
10. Sri Sudarsana's Sannidhi.
11. Sayyadesa "Palliyarai" with Ivory Vimanam and the Golden "Bala Gopalan Thiruppalli Kattil."
12. Sri Yoganarasimha.
13. Sri Godha's Sannidhi.
14. Thiru Malaikkinar.
15. Sri Saraswati's Sannidhi.
16. Yagasala.
17. Sri Dasavathara Sannidhi.
18. Kovil Pon Meinda Perumal Thirumantapam.
19. Thondaman Gopuram with the Famous Wooden Carved Doors
20. Sri Rama's Sannidhi.
21. Sri Krishna's Sannidhi.
22. Sri Kalyana Mantapam with its Rich Sculptural Works.
23. Sri Govardhana Fountain.
24. Kodai Thirunal Mantapam (Chouitry.)
25. Sri Manavala Mamuni Sannidhi - Ruins
26. Sri Udayavar Sannidhi.
27. Thirumalirunjolai Jeer Mantapam.
28. Kudhirai Vahana Mantapam.
29. Sri Rama Kalanjiyam with Gaja Lakshmi's Shrine.
30. Sri Lakshmana Kalanjiyam.
31. Yathirajan Thirumuttam.
32. Vandivasal.
33. Sri Padinettampadi Gopuram and Shrine,
34. Yanaivahana Mantapam.
35. Pushkarani.
36. Mound where on stand Mudi shed and Sacrificial Altars beneath which is reputed to exist a Siva Temple,
37. Hiranyan (Iravan) Fort Gate.
38. Thiruthther Nilayam.
39. Thirumalai Nayak's Palace.
40. Thirumalai Nayak's Mantapam, housing the Statue of Thirumalai Nayak and Muthalu Nayak with their consorts,
41. Sri Srinivasan's Sannidhi Ruins.
42. Thiruthther Veedhi.
43. Mayya Veedhi-Central Main Road.
44. Agni Pushkarani.
45. Raya Gopuram.
46. Vijaya Dasami Mantapam.
47. Alangara Vinayagar.
48. Sri Narayana Pushkarani "Perumal Urani"
49. East Fort Gate.
50. South Fort Gate.
51. West Fort Gate.
52. North Fort Gate,
53. Aramaththu Kulam - "Arama Vapi"
54. Periyalwar Nandavanam,
55. Periyalwar's Mantapam,
56. Sadirilamadavar Sannidhi.
57. Thiruchilambaru - Sri Nupura Ganga.
58. Alagiya Manavalan Kinar.
59. Vasantha Mantapam with its famous Mural Paintings.
60. Minor Shrines.
61. Vasantha Agraharam,
62. Upper Ghat Road to Nupura Ganga, Periya Aruvi etc,
63. Lower Ghat Road leading to Hanumar Theertham, Garuda Theertham, Nupura Ganga, etc.
64. Lord Alagar's Hills,

N. B:-Space prohibits noticing in detail the Alagar's Hills, with their very many Theerthams, Shrines, Mantapams etc, as well as the noticing of the many and numerous minor shrines and various other items and objects of interest such as the Gurukula, the Library, the Museum etc. etc.

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(i) On entry, one sees that a portion of the fort/temple wall has been torn down, ostensibly as it was in need of repairs. The incomplete portions of the wall shall be completed expeditiously, using the original stones which are found scattered in heaps abutting the walls. This exercise shall be completed expeditiously and, in any event, within three months from today.

(ii) The Vasantha Mandapam is on one's left. The area around the Vasantha Mandapam is full of construction rubble, including masonry and metal rods. They shall be cleared forthwith and the landscaping restored with appropriate vegetation.

(iii) The Vasantha Mandapam is a beautiful structure where the deities are taken in procession during the month of Vaikasi. Though we are told that this tradition is being followed till date, it remains a mystery as to how the rituals inside the Vasantha Mandapam are performed, as the place is packed with odds and ends including construction implements. Clearly, it is being used as a dumping place and we are told that miscellaneous materials, are housed here. This has to stop. The place shall be cleared forthwith and valuable materials, such as the Theppam (floats) that are stored there shall be carefully moved to an alternate location, identified as a permanent place for their storage.

(iv) There is a moat that runs around the platform in the Vasantham

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Mandapam where the deities will be placed during the rituals. The moat must be maintained spotlessly, such that it may be filled with water at the appropriate times.

(v) The Sthalapuram refers to Vasantha Mandapam at S.No.59 as a *Vasantha Mantapam with its famous Mural Paintings.* It pains us to see the famous Mural Paintings partly covered with white wash. The walls of the Mandapam have paintings depicting scenes from the Mahabharatha. We are unaware of the antiquity of the paintings but even to the naked eye, they are not maintained. The trustees and authorities shall consult experts to ensure that whatever is left of the paintings are preserved and restored. This shall be done expeditiously.

(vi) The entirety of the directions relating to the Vasantha Mandapam and the adjoining areas shall be carried out expeditiously, and with a sense of urgency, in a phased manner, such that the Mandapam is restored in time for the Vaikasi festival this year.

(vii) We are told that there is a Nandavanam, the entrance of which adjoins the Vasantha Mandapam, and that encompasses the area behind the Vasantha Mandapam. We trust that this Nandavanam is being maintained in a manner becoming of a temple Nandavanam.

(viii) On the other side of the road, opposite the Vasantha Mandapam, there is an area with protruding metal rods and rudimentary masonry, as a

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prelude to construction of a restaurant and Archakar's quarters. These shall be removed forthwith. Both are at nascent stages of construction.

(ix) As one moves forward, there are miscellaneous constructions on the left and an old toilet, opposite which there is an arch and an area called Periyazhwar's Thiruvarasu. On a comparison with the old map, this is exactly at the point the original Periyalwar Nandavanam is situated (Sl.No.54 on the map). This place now is marked as Parking 2, Restaurant 2 and has a children's playground with play equipment. The parking area and land earmarked for restaurant shall be restored to a Nandavanam, appropriate to the temple. Since the children's park has been completed and is functional, this will remain.

(x) The Rayar Mottai Gopuram on the left is overgrown with vegetation and we are informed that a Government Order has been issued allocating funds for restoration. In fact (i) G.O.Ms.No.171, Tourism, Culture and Religious Endowments (RE4.1) Department, dated 16.03.2024, (ii) G.O.Ms.No.557, Tourism, Culture and Religious Endowments (RE1-1) Department, dated 24.12.2024, (iii) Na.Ka.No.726521/2024/Q5 dated 25.09.2024, (iv) Na.Ka.No. 770151/2024/Q5 dated 30.09.2024 and G.O.Ms.No.557 Tourism, Culture and Religious Endowments *(அநி1-1)* Department dated 24.12.2024 have been issued allotting funds for restoration of various works in the Kallazhagar temple. The funds shall be allocated forthwith and work for restoration shall

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commence immediately, under the guidance of the experts.

(xi) Opposite the Rayar Mottai Gopuram is the old bus shed and alongside are a series of new shops and new toilets. The shops and toilets are part of the Iconic Project. Since the construction is complete and the positioning of the shops and toilets is alongside the bus shed, which sees a tremendous footfall of devotees/visitors to the temple, this will remain.

(xii) Turning right into the Mayya Veedhi, there are new and old constructions on both sides of the road. On the left is an old Kalyana Mandapam, behind which, there is a proposal for a restaurant and rudimentary new construction that shall be removed and the area cleared of debris.

(xiii) Next in line is the old guest house that is very poorly maintained. The same shall be cleaned, spruced up and maintained appropriately. There is a new guest house referred to as VIP Guest House in the map. Since this is alongside the existing guest house on the Mayya Veedhi, this will remain. Needless to say, it shall be used without distinction, to accommodate the needs of all devotees and visitors.

(xiv) As one makes a U turn to the opposite side of the Mayya Veedhi, there is a row of staff quarters extending all the way till the middle of the road. Many of the houses are abutted by unseemly and ugly sheds made of corrugated sheets. The sheds shall be removed forthwith.

(xv) The Karunai Illam and two sheds are next, followed by the quarters

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for the Executive Officer, and the post office. In between the staff quarters is an ancient Karumari Amman Temple which is dilapidated. There are no efforts to restore and maintain the same. This shall be attended to forthwith and a status report filed, after consultation with the experts.

(xvi) The encroachments on either side of the Mayya Veedhi have led to the disappearance of Sadirilamadavar Sannidhi (Sl.Nos.56), Sri Lakshmana Kalanjiyam (Sl.No.30), Thirumalai Nayak's Mantapam, housing the Statue of Thirumalai Nayak and Muthalu Nayak with their consorts (Sl.No.40), Sri Srinivasan's Sannidhi Ruins (Sl.No.41) and Minor Shrines (S.No.60). It is undoubtedly the periodic foray of construction over the years that have led to the disappearance of these ancient monuments. This too has got to stop.

(xvii) Exiting the Mayya Veedhi, one turns right into the East Temple Car Road where there are the school buildings (Arulmigu Sundaraja High School Alagarkoil), school facilities and new school block on the left.

(xviii) There is a humungous cluster of buildings next to the new school block referred to as the Virundhu Mandapam. This houses several multipurpose halls and other facilities, including toilets, electrical rooms, booking offices, an RO plant and a slaughterhouse, as per the description on the map. We are given to understand that this is in operation now and provides facilities for cooking for those who have undertaken vows to be performed in the temple.

(xix) There are two tin sheds on the right side of the Mayya Veedhi

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supplying vessels and implements on hire for preparation of the food to be served in the Virundhu Mandapam. The shop shall be shifted to the inside of the Virundhu Mandapam forthwith and the present tin sheds cleared.

(xx) In the course of the discussion, one of the points raised by the petitioners related to the applicability of the Prevention of Cruelty to Animals Act, 1960 and enactments governing the operation of Slaughter Houses in the State. The map furnished by the authorities contains a space ear-marked as 'slaughter house' in the Virundhu Mandapam.

(xxi) Though there were some peripheral objections raised by the respondents to the submissions of the petitioners, the parties have not been heard in detail on this point. We also conscious of the fact that this is an aspect that touches upon the faith of devotees, as animal slaughter has long been part of worship in the temples.

(xxii) For the above reasons, we do not wish to render any finding on this aspect in this matter. We, however, direct the authorities to examine this aspect of the matter and take an appropriate decision having regard to relevant Statutes and Rules.

(xxiii) On a comparison of the plan in the Sthalapuram and the Master Plan given now, we find that the area occupied by the development on the either side of the Mayya Veedhi (Central Main Road) itself constitutes an encroachment of temple property. As per the original plan, that area housed

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Sadirilamadavar Sannidhi (Sl.Nos.56), Sri Lakshmana Kalanjiyam (Sl.No.30), Thirumalai Nayak's Mantapam, housing the Statue of Thirumalai Nayak and Muthalu Nayak with their consorts (Sl.No.40), Sri Srinivasan's Sannidhi Ruins (Sl.No.41) and Minor Shrines (S.No.60).

(xxiv) However, the Thirumalai Nayak's Mantapam, the Statues of Thirumalai Nayak, Muthalu Nayak, their consorts and the minor shrines are nowhere to be seen. The trustees and the authorities shall take all measures to see whether those Statues have been preserved and shall report in this regard. Be that as it may, it is too late to put the clock now, and we direct that henceforth, it shall be ensured that there is no encroachment in the name of development.

(xxv) The proposed new staff quarters are located right next to the Agni Pushkarani and does not take into account the fact that human habitation with all consequences, including generation of sewage and other incidents of human life, would taint that area. The existing provision for staff quarters is more than adequate for the present staff.

(xxvi) Agni Pushkarani or Moolavavi is referred to as Sri Narayana Pushkarani and 'Perumal Urani' (Sl.No.48) in the map in the Sthalapuram. Now that area has been demarcated in the Project Plan as vehicle parking with toilets adjoining the same. Agni Pushkarani or Moolavavi is separately shown as Sl.No.44 in the original plan. Today, there is no Perumal Urani or Narayana

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Pushkarani in the premises. All that remains is the Agni Pushkarani in the location marked as Sl.No.44. The staff quarters ought to not to have been placed in such close proximity to the Agni Pushkarani. For the reasons set out at point (xxv) above, and since the expenditure on staff quarters is itself not budgeted or sanctioned, this proposal is quashed. The amount spent on this construction thus far shall be quantified / reimbursed by the State to the Temple forthwith.

(xxvii) The same reasoning applies to the Sewage Treatment Plant (STP). It is the say of the authorities that that is the lowest point in the entire complex and was hence identified as the ideal location for STP. Even so, we are of the considered view that STP cannot be located in such proximity to the Agni Pushkarani. Hence, it is for the authorities to locate an appropriate area elsewhere. We are especially pained by the evident lack of sense and sensitivity on the part of the authorities in the placement of the staff quarters and sewage treatment plant right next to the holy Theertham of the temple.

(xxviii) The fort/temple wall along the south main entrance (Vandi gate entrance) has been torn down, ostensibly for repairs. The wall is incomplete and shall be completed using the original stones that are found cluttered there. This exercise shall be completed forthwith.

(xxix) At the entrance to the temple, there is a narrow channel with water running along it and metal bars at intervals to control ingress and egress of

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devotees. The area is unhygienic and has a bad odour. The purpose of the water channel is for devotees to wash their feet as they enter the temple. The purpose is totally lost as the water there will only contaminate the feet even more. This must be addressed forthwith by the authorities and proper provision must be made in this regard forthwith.

119. Learned Advocate General has fairly acceded to the position that temples/temple authorities are not exempt from obtaining necessary approvals for construction, and the construction activity has been undertaken without the permission of the Local authorities. He also assures the Court that clearances will be obtained henceforth and no developmental activity will be undertaken without necessary approvals being sought and obtained. We record this undertaking. In fact, on this ground too, the entirety of the Iconic Project and the constructions thereunder, are tainted for lack of necessary approval from the concerned authorities.

120. Learned Advocate General also assures the Court that the approval of the Archaeological Survey of India (ASI) will be obtained in cases where it is necessary, and accedes to the position that some construction has taken place very proximate to ASI protected monuments in the Sri Kallazhagar complex, such as next to the Nayakar Mahal, and that such construction will be removed immediately. This is also recorded. Let the needful be done forthwith.

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121. If all developmental measures could follow a simple rule, of aligning as closely and as practically as possible, with the earliest pictorial version of the temple as available with the temple, it could be ensured that developmental projects will preserve and add to the divine beauty of the temple and not be an exercise to vandalize the same. For instance, the location of the Kodai Thirunal Mandapam (Sl. No.24 in the old map in the Sthalapuram) is now referred to as Annadhana Mandapam. While the activity of Annadhanam is laudable, it is preferable to retain the original name and purpose of the Mandapam. So too in several other instances.

122. All directions under this order unless specifically mentioned, shall be complied with within three (3) months from date of receipt of this order and a compliance report filed with the Registry. We thank all learned counsel, Mr.Narasimhan, Mr.T.R.Ramesh for their valuable inputs in the matter.

123. These writ petitions as also the connected miscellaneous petitions are allowed. No costs.

[A.S.M.J.,] & [C.K.J.,]
23.01.2026

sm/ta/sl

Index: Yes/No
Speaking Order/Non-Speaking Order
Neutral Citation: Yes/No

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To

1.The Secretary to Government,
Religious Endowments Department,
Government of Tamil Nadu,
Secretariat, Chennai - 600 009.

2.The Commissioner,
Hindu Religious and Charitable Endowments Department,
119, Nungambakkam High Road, Chennai - 600 034.

3.The Executive Officer,
Sri Kallazhagar Temple,
Azhagarkoil,
Madurai District.

4.The Additional Chief Secretary,
Department of Tourism,
Culture & Religious Endowments,
Secretariat, Fort St.George,
Chennai - 600 009.

5.The Joint Commissioner,
Hindu Religious & Charitable Endowments
Department, Ellis Nagar,
Madurai - 625 001.

ANNEXURE - A

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ARULMIGU KALLALAGAR THIRUKOIL,ALAGARKOIL-625 301
MELUR TALUK, MADURAI DISTRICT.

ACCOUNTING YEAR:
01-04-2020 TO 31-03-2021

ASSESSMENT YEAR:
2021-2022

BALANCE SHEET AS ON 31-03-2021

LIABILITIES	Rs. Ps.	ASSETS	Rs. Ps.
CAPITAL FUND:-			
Capital Fund Balance	966059638.63	Land	1516820.00
		Buildings	190873989.63
		Water tank	8657.92
		Borewell	26839.20
		Malai Salai	134670.00
		Thiruppani Buildings	61569.26
		Deep Well	19467.48
		Levelling of Land	27735.00
		Vehicles	1880.50
		Silver Ornaments	14415.17
		Gold ornaments	4696491.75
		Books	454.75
		Table and Chair	65673.11
		Tamil Typewriter	1465.00
		Cycle	455.00
		Emergency Lamp	471.74
		Cart	400.00
		Clock	538.00
		Chariot	15934.20
		Weighing machine	2089.31
		Vessels	92122.81
		Viduthi Articles	1897.16
		Dosaikal	1460.51
		Pumpset	15393.47
		Electric Pumpset	6801.97
		Loud speaker	524.95
		Amplifier	3612.38
		Almirah	1233.50
		Refrigerator	13060.00
		Fan	5417.00
		Gold for Temple Gopuram Thiruppani works	23135300.00
		CCTV	295100.00
		Petromax Light	2710.00
		Ambasador car	374799.00
Balance c/d	966059638.63	Balance c/d	221419449.77

(5)

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ARULMIGU KALLALAGAR THIRUKOIL,ALAGARKOIL-625 301
MELUR TALUK, MADURAI DISTRICT.

ACCOUNTING YEAR:
01-04-2020 TO 31-03-2021

ASSESSMENT YEAR:
2021-2022

BALANCE SHEET AS ON 31-03-2021

Balance b/d	966059638.63	Balance b/d	221419449.77
		Mini Bus	348990.00
		Elephant	7000.00
		Furniture	5041202.16
		New Mini Bus	2114429.84
		Electrical Equipments	47826.00
		Electrical fittings	2110667.00
		Texmo Motor	18192.00
		Van	3625069.57
		Vehicles	24588390.00
		Walky talky	88900.00
		CURRENT ASSETS,LOANS AND ADVANCES:-	
		Deposits and advances	8148675.55
		Investments	656229670.53
		Cash at Bank	42087936.21
		Cash in hand	183240.00
	966059638.63		966059638.63

PLACE:ALAGARKOIL
DATE : 19.01.2022

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ARULMIGU KALLALAGAR THIRUKOIL,ALAGARKOIL-625 301
MELUR TALUK, MADURAI DISTRICT.

ACCOUNTING YEAR:
01-04-2021 TO 31-03-2022

ASSESSMENT YEAR:
2022-2023

BALANCE SHEET AS ON 31-03-2022

LIABILITIES	Rs. Ps.	ASSETS	Rs. Ps.
CAPITAL FUND:-			
Capital Fund Balance	966059638.63	Land	1516820.00
		Buildings	192038473.63
		Water tank	8657.92
		Borewell	26839.20
		Malai Salai	134670.00
		Thiruppani Buildings	61569.26
		Deep Well	19467.48
		Levelling of Land	27735.00
		Vehicles	1880.50
		Silver Ornaments	14415.17
		Gold ornaments	4696491.75
		Books	454.75
		Table and Chair	65673.11
		Tamil Typewriter	1465.00
		Cycle	455.00
		Emergency Lamp	471.74
		Cart	400.00
		Clock	538.00
		Chariot	15934.20
		Weighing machine	2089.31
		Vessels	92122.81
		Viduthi Articles	1897.16
		Dosaikal	1460.51
		Pumpset	15393.47
		Electric Pumpset	6801.97
		Loud speaker	524.95
		Amplifier	3612.38
		Almirah	1233.50
		Refrigerator	13060.00
		Fan	5417.00
		Gold for Temple Gopuram Thiruppani works	23135300.00
		CCTV	295100.00
		Petromax Light	2710.00
		Ambasador car	374799.00
Balance c/d	966059638.63	Balance c/d	222583933.77

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ARULMIGU KALLALAGAR THIRUKOIL,ALAGARKOIL-625 301
MELUR TALUK, MADURAI DISTRICT.

ACCOUNTING YEAR:
01-04-2021 TO 31-03-2022

ASSESSMENT YEAR:
2022-2023

BALANCE SHEET AS ON 31-03-2022

Balance b/d	966059638.63	Balance b/d	222583933.77
		Mini Bus	348990.00
		Elephant	7000.00
		Furniture	5141723.16
		New Mini Bus	2114429.84
		Electrical Equipments	47826.00
		Electrical fittings	2110667.00
		Texmo Motor	18192.00
		Van	3625069.57
		Vehicles	26193173.00
		Walky talky	88900.00
		CURRENT ASSETS,LOANS AND ADVANCES:-	
		Deposits and advances	8193167.55
		Investments	709881849.53
		Cash at Bank	42145845.23
		Cash in hand	272370.00
	966059638.63		1022773136.65

PLACE:ALAGARKOIL
DATE :

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ARULMIGU KALLALAGAR THIRUKOIL,ALAGARKOIL-625 301
MELUR TALUK, MADURAI DISTRICT.

ACCOUNTING YEAR:
01-04-2022 TO 31-03-2023

ASSESSMENT YEAR:
2023-2024

BALANCE SHEET AS ON 31-03-2023

LIABILITIES	Rs. Ps.	ASSETS	Rs. Ps.
CAPITAL FUND:-			
Capital Fund Balance	1076075395.25	Land	1516820.00
		Buildings	264367028.63
		Water tank	8657.92
		Borewell	268[illegible]
		Malai Salai	134670.00
		Thiruppani Buildings	61569.26
		Deep Well	19467.48
		Levelling of Land	27735.00
		Vehicles	1880.50
		Silver Ornaments	14415.17
		Gold ornaments	4696491.75
		Books	454.75
		Table and Chair	65673.11
		Tamil Typewriter	1465.00
		Cycle	4[illegible]
		Emergency Lamp	471.74
		Cart	400.00
		Clock	538.00
		Chariot	15934.20
		Weighing machine	2089.31
		Vessels	92122.81
		Viduthi Articles	1897.16
		Dosaikal	1460.51
		Pumpset	15393.47
		Electric Pumpset	6801.97
		Loud speaker	5[illegible]
		Amplifier	3612.38
		Almirah	1233.50
		Refrigerator	13060.00
		Fan	5417.00
		Gold for Temple Gopuram Thiruppani works	23135300.00
		CCTV	295100.00
		Petromax Light	2710.00
		Ambasador car	374799.00
Balance c/d	1076075395.25	Balance c/d	294912488.77

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ARULMIGU KALLALAGAR THIRUKOIL,ALAGARKOIL-625 301
MELUR TALUK, MADURAI DISTRICT.

ACCOUNTING YEAR:
01-04-2022 TO 31-03-2023

ASSESSMENT YEAR:
2023-2024

BALANCE SHEET AS ON 31-03-2023

Balance b/d	1076075395.25	Balance b/d	294912488.77
		Mini Bus	348990.00
		Elephant	7000.00
		Furniture	5141723.16
		New Mini Bus	2114429.84
		Electrical Equipments	47826.00
		Electrical fittings	2110667.00
		Texmo Motor	181[illegible]
		Van	3625069.57
		Vehicles	26193173.00
		Walky talky	88900.00
		New Car	1818068.00
		Furniture and Fittings	1766735.00
		CURRENT ASSETS,LOANS AND ADVANCES:-	
		Deposits and advances	9568421.00
		Investments	643363078.53
		Cash at Bank	84696143.38
		Cash in hand	2544[illegible]
	1076075395.25		1076075395.25

PLACE:ALAGARKOIL
DATE: 28.11.2023

Assessee

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ARULMIGU KALLALAGAR THIRUKOIL,ALAGARKOIL-625 301
MELUR TALUK, MADURAI DISTRICT.

ACCOUNTING YEAR:
01-04-2023 TO 31-03-2024

ASSESSMENT YEAR:
2024-2025

BALANCE SHEET AS ON 31-03-2024

LIABILITIES	Rs. Ps.	ASSETS	Rs. Ps.
CAPITAL FUND:-			
Capital Fund Balance	623752723.97	Land	1516820.00
		Buildings	314421900.63
		Water tank	8657.92
		Borewell	26839.20
		Malai Salai	134670.00
		Thiruppani Buildings	61569.20
		Deep Well	19467.48
		Levelling of Land	27735.00
		Vehicles	1880.50
		Silver Ornaments	14415.17
		Gold ornaments	4696491.75
		Books	454.75
		Table and Chair	65673.11
		Tamil Typewriter	1465.00
		Cycle	455.00
		Emergency Lamp	471.75
		Cart	400.00
		Clock	538.00
		Chariot	15934.20
		Weighing machine	2089.31
		Vessels	92122.81
		Viduthi Articles	1897.16
		Dosaikal	1460.51
		Pumpset	15393.47
		Electric Pumpset	6801.97
		Loud speaker	5[illegible]
		Amplifier	3612.56
		Almirah	1233.50
		Refrigerator	13060.00
		Fan	5417.00
		Gold for Temple Gopuram Thiruppani works	23135300.00
		CCTV	295100.00
		Petromax Light	2710.00
		Ambasador car	374799.00
Balance c/d	623752723.97	Balance c/d	344967360.77

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ARULMIGU KALLALAGAR THIRUKOIL,ALAGARKOIL-625 301
MELUR TALUK, MADURAI DISTRICT.

ACCOUNTING YEAR:
01-04-2023 TO 31-03-2024

ASSESSMENT YEAR:
2024-2025

BALANCE SHEET AS ON 31-03-2024

Balance b/d	623752723.97	Balance b/d	344967360.77
		Mini Bus	348990.00
		Elephant	7000.00
		Furniture	5141723.16
		New Mini Bus	2114429.84
		Electrical Equipments	47826.00
		Electrical fittings	3229846.00
		Texmo Motor	18192.00
		Van	3625069.57
		Vehicles	33706773.00
		Walky talky	88900.00
		Furniture and Fittings	170840.00
		CURRENT ASSETS	
		Deposits and advances	322750.00
		Investments	195866646.00
		Cash at Bank	33184657.63
		Cash in hand	911720.00
	623752723.97		623752723.97

PIN : 24209552BKDIFQ7799
PLACE : ALAGARKOIL
DATE : 24.09.2024

ASSESSEE

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ARULMIGU KALLALAGAR THIRUKOIL,ALAGARKOIL-625 301
MELUR TALUK, MADURAI DISTRICT.

ACCOUNTING YEAR:
01-04-2024 TO 31-03-2025

ASSESSMENT YEAR:
2024-2025

BALANCE SHEET AS ON 31-03-2025

LIABILITIES	Rs. Ps.	ASSETS	Rs. Ps.
CAPITAL FUND:-			
Capital Fund Balance	797531239.00	Land	1516820.00
		Buildings	477763893.63
		Water tank	8657.92
		Borewell	26839.20
		Malai Salai	134670.00
		Thiruppani Buildings	61569.26
		Deep Well	19467.48
		Levelling of Land	27735.00
		Vehicles	1880.50
		Silver Ornaments	14415.17
		Gold ornaments	4696491.75
		Books	454.75
		Table and Chair	65673.11
		Tamil Typewriter	1465.00
		Cycle	455.00
		Emergency Lamp	471.74
		Cart	400.00
		Clock	538.00
		Chariot	15934.20
		Weighing machine	2089.31
		Vessels	92122.81
		Viduthi Articles	1897.16
		Dosaikal	1460.51
		Pumpset	15393.47
		Electric Pumpset	6801.97
		Loud speaker	524.95
		Amplifier	3612.38
		Almirah	1233.50
		Refrigerator	13060.00
		Fan	5417.00
		Gold for Temple Gopuram Thiruppani works	23135300.00
		CCTV	1998276.00
		Petromax Light	2710.00
		Ambasador car	374799.00
Balance c/d	797531239.00	Balance c/d	510012529.77

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ARULMIGU KALLALAGAR THIRUKOIL,ALAGARKOIL-625 301
MELUR TALUK, MADURAI DISTRICT.

ACCOUNTING YEAR:
01-04-2024 TO 31-03-2025

ASSESSMENT YEAR:
2024-2025

BALANCE SHEET AS ON 31-03-2025

Balance b/d	797531239.00	Balance b/d	510012529.77
		Mini Bus	348990.00
		Elephant	7000.00
		Furniture	5141723.16
		New Mini Bus	2114429.84
		Electrical Equipments	942826.00
		Electrical fittings	3229846.00
		Texmo Motor	18192.00
		Van	3625069.57
		Vehicles	33706773.00
		Walky talky	88900.00
		Furniture and Fittings	303194.00
		CURRENT ASSETS	
		Electricity Deposits	138000.00
		Deposits and advances	18941799.00
		Investments	168337774.98
		TDS Receivable	439061.90
		Cash at Bank	48530474.78
		Cash in hand	1604655.00
	797531239.00		797531239.00

PLACE : ALAGARKOIL
DATE :

ASSESSEE

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ANNEXURE-B

Proceeding of the Commissioner, HR & CE (Admn.) Department, Madras-34.

Present: Sri. Ms.SarangapaniMudaliar, B.A.,B.L., Commissioner.

Sub:D.Dis.14578/66 Dated 29.05.1966.

Sub: Establishment - Executive Officer - appointment of Executive Officer under Sec. 45 of the HR & CE Act 1959 (Madras Act 22 of 1959) Sri Kallalagar Devasthanam, Alagarkoil, Melur Taluk, Madurai District - Executive Officer – under sec. 45 appointed – powers and duties defined – orders passed.

Ref.: From the Trustees, Consent Letter dt. 28.02.1966 From the Deputy Commissioner, Madras RC.No.18615/66-A, dated 21.03.1966.

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In exercise of the powers vested in him under sec. 45 of the HR & CE Act 1959 (Madras Act 22 of 1959) the Commissioner, HR & CE Madras hereby directs the appointment of an Executive Officer to Sri Kallalagar Devasthanam, Alagarkoil, Melur Taluk, Madurai District.

3) The Commissioner further defines the powers and duties of the Executive Officer and trustees under sec. 45(2) and (3) as set out in the appendix to the order. This order will take effect from 16.07.1966.

Sd/- M.S. Sarangapani,
Commissioner

/ true copy/

Sub : Powers and duties - Executive Officer appointed under sec. 45 of the Act and the non-hereditary trustees defined.

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In exercise of the powers vested in him under sec. 45(2) of the Madras Hindu Religious and Charitable Endowments Act (Madras Act 22 of 1959) the Commissioner, HR & CE Admn. Department, Madras defines the powers and duties to be exercised and performed respectively by the Executive Officer and the non-hereditary trustees of the above temple, as detailed below:

Rule 1: The Executive Officer, Manager or other person designated as Executive Officer by the Commissioner shall be in-charge of all immovable properties of the institution.

Rule 2: The Executive Officer shall be entitled to the custody of all immovables livestock and grains. The jewels and valuable shall be in joint custody in the manner laid down in the rules framed under section 116(2)(xii) and the Executive Officer shall be responsible for the entrustment of jewels and valuables which are in daily use as well as those which are not used daily, to office holders, after taking proper acknowledgement and for providing facilities to office holders for keeping the jewels and jewels and valuables in safety and for observing the prescribed procedure after such entrustment.

Rule 3: The Executive Officer shall be the person entitled to receive all the incomes in cash and kind and all offerings. All such incomes and offerings shall be in his custody.

Rule 4(a): The Executive Officer shall be person by whom all disbursements are to be made and all expenditure to be incurred on behalf of the institution.

(b) Before the end of every month, the Executive Officer shall draw up a rough estimate of the probable disbursements and expenses to be made and incurred during the following month and obtain the previous sanction of the trustees for the same. The Executive officer shall there after prepare cheques in instalments for the funds required, obtain the signature of the Chairman of the Board of Trustees and withdraw the amount from the bank. The amount so drawn shall be deposited then and there in a bank in a separate account or in the postal savings bank account in the name of the temple and the trustees shall be a resolution authorizes the Executive Officer to operates on this account. The amount in the account to be operated upto by the executive Officer shall under no

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circumstances exceed the limit to be fixed by the Deputy Commissioner in consultation with the trustees of the institution. Such limit shall not exceed one twelfth of the annual expenditure of the temple. Where any amount of expenditure included in the statement can be disbursed by means of cheque in favour of the persons to whom the payment has to be made. All the receipts must be deposited by the Executive Officer in account of the institution in the name of the Chairman, Board of Trustees. All such receipts ever and above the limits prescribed under the rules under section 116(2)(i) of the Act shall be invested properly as per rules in long term or in short term as may be decided by the trustees without causing loss to the institution.

Rule 4(c): In case of non-co-operation by the Chairman of Board of Trustees in the issue of cheques for the amounts required for disbursement and expenditure during a month or any other specific item, the Deputy Commissioner may authorize the Executive Officer to deposit the receipts in his account and incur expenditure for such period as he considers necessary, after satisfying himself that such an authorization is necessary in the interests of administration of the institution.

Rule 4(d) - For meeting unforeseen expenditure the Executive Officer shall have such permanent advance as may be fixed by the Deputy Commissioner. The Executive Officer shall not incur any expenditure which exceeds Rs.10/- without obtaining prior sanction of the trustees. In cases of emergency he may incur the expenditure, but shall without delay obtain the approval of the trustees.

Rule 4(e): The Accounts of all receipts and expenditure in a month shall be placed before the trustees at the monthly meetings for being passed by them.

Rule 5: The Executive Officer shall prepare the budget sufficient time, obtain the approval of the trustees and submit it for sanction. Similarly supplemental budget and proposal for ratification of expenditure incurred in excess of the budget sanction due to extra ordinary circumstances should also be submitted through the Trustees.

Rule 6 (a): All the office holders and servants shall work under the immediate control and superintendence of the Executive Officer subject to the disciplinary control of the trustees under section 56 of the Act.

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Rule 6(b) The service Registers of all office holders shall be maintained by the Executive Officer.

Rule 7: The Executive Officer shall be in-charge of the office of the institution. He shall be responsible for the proper maintenance of all records, accounts and registers and for the due submission to the appropriate authorities of the budget reports, accounts, returns or other information which are required to be submitted by the trustees under Act and the Rules framed thereunder.

Rule 8: The Executive Officer shall be responsible for the collection of all incomes and moneys due to the institution. He shall have no power to waive or write off any claims of the institution. Claims for write off or remission shall be made through the trustees to the competent authority.

Rule 9: The Executive Officer shall be the person entitled to sue or be sued on behalf of the temple. It shall be the duty of the Executive Officer to see that all legal proceedings on behalf of or against the institution are instituted in due time and properly prosecuted and that all such proceedings against the institution are properly defended. He should not in accordance with resolutions of the trustees and also obtain prior sanction of the competent authority wherever necessary.

Rule 10: It shall be the duty of Executive Officer to see that all the office holders and servants properly do their allotted work.

Rule 11: It shall be the duty of the Executive Officer to see that buildings, lands, Jewels, vahanams and utensils of the institution are kept in proper repairs.

Rule 12: The Executive Officer shall have power to sell perishables in such manner as he deems fit. Sales of livestock grains or any other property not required for the use of the institution shall be decided upon only by the trustees and the Executive Officer shall make the sales inn such manner as he decided upon by the trustee. The conditions of lease of land rights, etc. shall be settled at a meeting of the trustees as laid down under the rules framed under sec. 116(2) (xiii) of the Act.

Rule 13: The Executive Officer may exercise all powers and may perform all duties assigned to an Executive Officer under the scheme if any settled for the institution and also perform such functions as are allotted to him by the trustee except those which are required to be

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exercised or performed by the trustees under the Act and the Rules framed thereunder.

Rule 14: The salary allowance and other conditions of service of the Executive Officer shall be governed by the rules framed by Government under section 45(1) and 116(2) (xvi) and other rules applicable to Government Servants as may be modified from time to time.

Rule 15: The Chairman of the Board of Trustees shall have power to operate on the bank account but the cheque book and the pass book shall remain the custody of the Executive Officer. The Executive Officer shall have separate account in his name as provided under rule 4(b) of these rules and the same shall be operated upon by him.

Rule 16: Except as provided for in his order, the trustees may exercise all powers and shall perform all duties assigned to them under the Act and the rules framed thereunder.

Rule 17: The following subjects shall be placed by the Executive Officer at every monthly meeting.

a) Checking of cash, perishables and noting the fact in the minutes book (2) passing of previous month's accounts and recording the abstract of the same, (3) Other subjects to be brought by the Executive Officer, Chairman of the Board of Trustees or any other Trustee.

b) 1)Quarterly statements of accounts,

2) Demand, Collection and balance statement,

3) Improvements to buildings and lands and

4) Additions to jewellery

5) Investments made or renewed.

c) Once in every year in the month of March, the following subjects shall be placed before the meeting.

1) Budget, 2) Dhittam, 3) Programme of festivals, 4) Proposals for repairs to building

d) Once in every year in the month of August, the following shall be placed before the meeting.

1) Administration report 2) Account of festivals

2) A statement showing alterations, additions or Omissions required in Sec.29 as laid down in Sec. 30.

e) Audit notes and replies to be placed before the meeting at the

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next month after receipt.

Rule 18: Save in so far as in expressly provide for herein the provisions of the Madras HR & CE Act 1959 and rules framed thereunder as amended from time to time shall apply to the institutions and its endowments.

Rule 19: If any doubt or difficulty arises, either in the interpretation of these rules or the application thereof such doubts or difficulties shall be removed by the Commissioner and the order of the Commissioner in this behalf shall be final.

Sd/-xxxxx
Commissioner

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DR.ANITA SUMANTH, J.
AND
C.KUMARAPPAN, J.

sm/ta/sl

Pre-delivery Order made in
W.P.(MD)Nos.23501 & 22596 of 2025

Dated: 23.01.2026

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