



W.P(MD)No.16735 of 2019

WEB CODE BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 02.04.2026

CORAM:

**THE HONOURABLE MR.JUSTICE N.SATHISH KUMAR
and
THE HONOURABLE MR.JUSTICE M.JOTHIRAMAN**

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Periyanambi Narasimha Gopalan

... Petitioner

VS.

1.The Secretary to Government,
Tourism, Culture and Religious Endowments Department,
Government of Tamil Nadu,
Secretariat, Chennai – 600 009.

2.The Commissioner,
HR and CE Department,
119, Uthamar Gandhi Salai,
Nungambakkam,
Chennai – 600 034.

... Respondents

PRAYER : Writ Petition filed under Article 226 of the Constitution of India praying for issuance of a Writ of Mandamus, directing the respondents to stop celebrating Arignar Anna's Memorial Day in Hindu Temples using temple funds.



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For Petitioner : Mr.K.Gokul

For Respondents : Mr.Veera Kathiravan
Additional Advocate General
Assisted by
Mr.J.Ashok
Additional Government Pleader

ORDER

(Order of the Court was made by N.SATHISH KUMAR, J.)

The petitioner has filed the present Writ Petition, in the nature of a Public Interest Litigation, seeking a direction to the respondents to forbear from celebrating the Memorial Day of former Chief Minister C.N.Annadurai in Hindu temples using temple funds, including by way of annadanam and distribution of dhotis and sarees.

2.The grievance of the petitioner is that substantial amounts from temple funds are being expended annually for such celebrations, which, according to him, is impermissible under Section 10 of the Hindu



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Religious and Charitable Endowments Act, 1959, as the said provision mandates that temple funds be utilized strictly for Hindu religious purposes. It is the specific case of the petitioner that C.N.Annadurai was an avowed atheist and a non-Hindu, who, in his writings such as Arya Mayai and Thee Paravattam, expressed criticism of Hindu religion, temples, and idol worship. Therefore, the petitioner contends that celebrating his Memorial Day within temple premises, using offerings made by Hindu devotees, is contrary to both the tenets of Hindu religion and the intent of the governing statute.

3.The petitioner further submits that special annadanams are conducted by the HR & CE Department on occasions including Independence Day and Anna Memorial Day in several temples across Tamil Nadu, and that, on the latter occasion, additional benefits such as distribution of dhotis and sarees, sourced from devotees' offerings, are provided. According to the petitioner, such practices involve significant expenditure of temple funds for non-religious purposes.



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4.It is also submitted that, upon seeking details of such expenditure under the RTI Act, only partial information was furnished by the authorities. A representation dated 27.06.2019 was made by the petitioner to the respondents requesting cessation of the said practice; however, no action has been taken thereon.

5.In the aforesaid circumstances, the petitioner has approached this Court seeking appropriate directions to restrain the respondents from utilizing temple funds for celebrating the Memorial Day of C.N.Annadurai and to ensure that such funds are used exclusively for temple-related religious purposes.

6.In this regard, the learned counsel appearing for the petitioner relied on the judgment of the Full Bench of this Court in ***P. Bhaskar vs. District Collector, Chengalpattu and others [2025 (2) CTC 1]***.

7.The second respondent has filed a counter-affidavit.



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8.The learned Additional Advocate General appearing for the respondents submitted that former Chief Minister C.N.Annadurai was a distinguished leader who made significant contributions to social justice, education, and the upliftment of marginalized communities in Tamil Nadu. It is contended that his ideals of equality, rationalism, and secularism transcended religious boundaries and continue to have a lasting impact on society.

9.It is further submitted that temples in Tamil Nadu serve not only as places of religious worship but also as cultural and social institutions promoting welfare and inclusivity. In such a context, the commemoration of his Memorial Day within temple premises is justified as a recognition of his contributions and as a means to promote unity, social harmony, and inclusive thinking.

10.The learned Additional Advocate General also contended that the petitioner has approached this Court belatedly, after a lapse of nearly 30



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years since the commencement of such celebrations in 1989. It is further submitted that the allegations of the petitioner that C.N.Annadurai was against Hinduism are misconceived, as he primarily opposed caste-based discrimination and did not act against the interests of Hindu religious institutions during his tenure as Chief Minister. On the contrary, it is submitted that the provisions of the Hindu Religious and Charitable Endowments Act, 1959 were effectively implemented during his administration.

11.It is further submitted that the conduct of Special Pooja and annadhanam on the Memorial Day of C.N.Annadurai has been in practice since 1989, and is carried out annually on 3rd February for the benefit of all devotees without any discrimination. The said practice is supported by Government Orders, including G.O.(Ms.)No.11, TD, C & RE Department, dated 21.01.2003.



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12.The learned Additional Advocate General submitted that such annadhanam schemes are consistent with the principles of charity and “Dharmam” inherent in Hindu philosophy, and are also in consonance with statutory provisions, including Sections 36 and 36-B of the Tamil Nadu Hindu Religious and Charitable Endowments Act, 1959, which permit utilisation of surplus temple funds for feeding the poor.

13.The learned Additional Government Pleader further submitted that it is the consistent policy of the Government to eradicate caste-based discrimination and to promote equality. In furtherance of this objective, Special Poojas and common feasts have been conducted to ensure greater participation of Adi-Dravidars in the religious life of the Hindu community. Such initiatives commenced on Independence Day (15.08.1989), followed by common feasts on the memorial day of C.N.Annadurai on 03.02.1990, and that the Annadhanam scheme has been in continuous operation for more than 35 years. It is therefore contended that



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the said practice cannot be construed as misuse of temple funds, as the expenditure is incurred solely for charitable purposes, namely, feeding the poor.

14.Heard the learned counsel appearing on either side and perused the entire materials available on record.

15.The learned counsel for the petitioner mainly challenges the conduct of annadhanam in temples in the name of former Chief Minister C.N.Annadurai on the ground that he was an atheist and had expressed views critical of Hindu beliefs. Therefore, according to the petitioner, temple funds ought not to be utilized in his name.

16.The Policy Note of the Government indicates that a policy decision has been taken in this regard.

17.Further, Rules have been framed for utilisation of surplus funds, namely, the Utilisation of Surplus Funds Rules, 1960, under which



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expenditure is to be incurred strictly in accordance with the prescribed provisions.

18.Rule 7 and Rule 7(i)(a) of the Utilisation of Surplus Fund Rules, 1960, which was framed under the said Act reads as follows:

*“Rule 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;”*

The said Rule permit utilisation of surplus funds for purposes including feeding the poor.



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19. Section 36-B of the Hindu Religious and Charitable

Endowments Act, 1959, reads as follows:

“36-B. Utilisation surplus funds for making contribution towards any funds for the purposes of feeding the poor, etc., Notwithstanding anything contained in sections 36, 36-A and in any other provision of this Act and subject to such conditions and restrictions as may be prescribed, the trustee of a religious institution may, in addition to the purposes mentioned in section 36 and 36-A, appropriate any portion to the surplus fund referred to in section 36 for making any contribution towards any fund constituted for the purpose of-

(i) feeding the poor; or

(ii) constructing any building, shed or center for feeding the poor.”

The said Act also empowers the trustee of a religious institution to utilise surplus funds for charitable purposes, including feeding the poor.

20. Therefore, when the statute itself permits utilisation of surplus funds for feeding the poor, it cannot be contended that such feeding



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is impermissible merely because it is conducted in the name of a particular individual. The Government has taken a policy decision to promote social welfare and to remove caste-based discrimination by encouraging participation of marginalized sections in temple-related activities.

21.In such view of the matter, merely because, in the opinion of the petitioner, former Chief Minister C.N.Annadurai held certain views, the same cannot be a ground to prohibit the conduct of annadhanam in his name. The materials on record indicate that the funds are utilised solely for feeding the poor within the temple premises.

22.Accordingly, this Court does not find any merit in the Writ Petition. The Writ Petition is therefore dismissed. There shall be no order as to costs.

[N.S.K.,J.] [M.J.R.,J.]
02.04.2026

NCC : Yes / No
Index : Yes / No
Internet : Yes
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To

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2.The Commissioner,
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