



WEB COPY

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 28.11.2019
CORAM

THE HON'BLE MR. JUSTICE P.D. AUDIKESAVALU

W.P. No. 25591 of 2019
and
W.M.P. No.25128 of 2019

S. Arivu

... Petitioner

-vs-

1. The Secretary to Government,
Commercial Taxes and
Registration Department
Secretariat, Chennai.
2. The Inspector General of Registration,
100, Santhome High Road,
Pattinapakam, Chennai.
3. The District Registrar/Registrar
of Societies, Cuddalore.
4. The Bishop,
A.L.C. Bharathi Road,
Cuddalore - 607 001.
5. The Chairman,
Pastorate Committee/Convenor,
ALC Arbitration Board,
ALC Campus, Bharathi Road,
Cuddalore - 607 001.
6. The Secretary,
ALC Church Board,
Bharathi Road,
Cuddalore - 607 001.
7. The Secretary,
Ministry of Law & Justice,
New Delhi.

... Respondents

Prayer: Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Declaration, declaring that the Arcot Luthern Church, Cuddalore, is not a legal entity.



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For Petitioner : Mr. Gururaj R.

For Respondents: Mr. T.M. Pappiah
Special Government Pleader for R1 to R3.

Mr. J. Madhanagopal Rao
Central Government Standing Counsel for R7

Mr. Srinath Sridevan for R4 to R6.

O R D E R

Heard Mr. R. Gururaj, Learned Counsel for the Petitioner, Mr. T.M. Pappiah, Learned Special Government Pleader appearing for the First to Third Respondents, Mr. Srinath Sridevan, Learned Counsel appearing for the Fourth to Sixth Respondents, and Mr. J. Madhanagopal Rao, Learned Central Government Standing Counsel for the Seventh Respondent, and perused the materials placed on record, apart from the pleadings of the parties.

2. The Writ Petition has been filed for a declaration that the Fourth Respondent, viz., Arcot Lutheran Church, Cuddalore, is not a legal entity on the ground that its registration under the Tamil Nadu Societies Registration Act, 1975, (hereinafter referred to as 'the Act' for short) has been cancelled in the notification dated 05.09.2001 published in the Government Gazette.

3. It is brought to the notice of this Court by the Learned Counsel for the Fourth to Sixth Respondents that the aforesaid notification published in the Government Gazette is not any cancellation of the registration of the Fourth Respondent under the Act, in terms of clause (4) of Section 44 of the Act, and it is merely a show cause notice under clause (3) of Section 44 of the Act, for not having filed the annual returns for three consecutive financial years, and that in response to that notification, the Fourth Respondent has filed the annual returns with explanation for such delay.

4. Learned Special Government Pleader appearing for the First to Third Respondents, on instructions, states that G.O. (Rt). No. 633 Commercial Taxes and Registration (M1) Department dated 18.11.2019 has been issued by the Government of Tamil Nadu, exempting the Fourth Respondent from the provisions of Rules 17(2), 22 and 26 of the Tamil Nadu Societies Registration Rules, 1978, for having filed the aforesaid documents belatedly with a direction to file the documents without any delay in future.



5. It is evident from the relevant records produced in support of aforesaid submissions made on behalf of the Respondents that the registration of the Fourth Respondent under the Act has not been cancelled, and as such, the claim of the Petitioner that the Fourth Respondent is not a legal entity, cannot be accepted.

6. Accordingly, the Writ Petition is dismissed. Consequently, the connected Miscellaneous Petition is closed. No costs.

s/d-
Assistant Registrar(CS VI)

True Copy

Sub-Assistant Registrar

kv/vjt
To

1. The Secretary to Government,
Commercial Taxes and
Registration Department
Secretariat, Chennai.
2. The Inspector General of Registration,
100, Santhome High Road,
Pattinapakam, Chennai.
3. The District Registrar/Registrar
of Societies, Cuddalore.
4. The Secretary,
Ministry of Law & Justice,
New Delhi.

+1 CC to Mr. Srinath Sridevan, Advocate sr 100040.
+1 CC to Govt. Pleader sr 100448
+1 CC to Mr.R. Gururaj, Advocate sr 99911.

W.P. No. 25591 of 2019

VD(CO)
SP(09/01/2020)