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HIGH COURT OF CHHATTISGARH BILASPUR**Judgment Reserved on 28.02.2020****Judgment Delivered on 20.03.2020****Writ Appeal No.223 of 2020***(Arising out of order dated 07.02.2020 passed in Writ Petition (C)
No.568 of 2020 by the learned Single Judge)*

Miki Memorial Trust A Trust Registered Under CG Public Trust Act, 1951 Through Its Trustee Suresh Gupta, S/o Late Shri Rameshwar Gupta Aged 66 Years, Occupation Business, R/o 46-51, Shankar Nagar Durg, District Durg Chhattisgarh

---- Appellant**Versus**

1. State of Chhattisgarh Through Its Secretary Department of Public Trust Mahanadi Bhavan, Mantralaya, Naya Raipur Chhattisgarh, District : Raipur, Chhattisgarh
2. Sub Divisional Officer Cum Registrar Public Trust Raipur, District Raipur Chhattisgarh, District : Raipur, Chhattisgarh
3. The Collector Raipur, District Raipur Chhattisgarh, District : Raipur, Chhattisgarh
4. Chief Engineer Public Works Department Raipur, District Raipur Chhattisgarh, District : Raipur, Chhattisgarh
5. Anti-Corruption Bureau/Economic Offences Wing Through Station House Officer Police Station Anti-Corruption Breau/economic Offence Wing, In Front of Jai Jawan Petrol Pump, Chhattisgarh, District : Raipur, Chhattisgarh

---- Respondents

For Appellant	: Shri Ravi Sharma, Shri Mohit Mudgal and Shri Gary Mukhopadhyay, Advocates
For Respondent/State	: Shri Satish Chandra Verma, Advocate General with Shri Chandresh Shrivastava, Dy. Advocate General.

Hon'ble Shri P. R. Ramachandra Menon, Chief Justice**Hon'ble Shri Parth Prateem Sahu, Judge****C A V Judgment****P.R. Ramachandra Menon, Chief Justice**

1. Interference declined by the learned Single Judge to quash the proceedings being pursued by the 2nd Respondent in exercise of the powers of the Registrar under Section 22 of the Madhya

Pradesh/Chhattisgarh Public Trusts Act, 1951 (hereinafter referred to as 'the Act of 1951') and disposing the writ petition holding that the Registrar-2nd Respondent is having absolute power to call for the documents/records/books of accounts under Section 22 of the Act of 1951 and that the Appellant/Petitioner would co-operate with the proceedings, is put to challenge in this appeal, although the relief sought for by the Appellant/Petitioner by way of prayer No.(iv) 'not to cause any harassment' has been taken care of by the observation/direction in paragraph-9 of the judgment (so as to facilitate smooth functioning of the Hospital).

2. The Appellant/Petitioner is a Public Trust registered under the relevant provisions of the Act of 1951, as borne by Annexure A/2 certificate of registration dated 14.07.2002. It is stated that the Appellant/Petitioner is running an Eye Hospital under the name and style as 'MGM Eye Institute', which was started in the year 2004 and has earned a good name in the field. It is also pointed out that, the Appellant/Petitioner has deployed as many as 200 employees and has a dedicated 'Eye Bank' with '5' most advanced Operation Theatres conforming to the international standards, with latest/sophisticated equipments. The Appellant/Petitioner's Institute is stated as having a very good team of doctors, para-medical staff and such other supporting staff and it is claimed to be a Training Centre for various Medical Colleges and such other Institutions. It is also pointed out that the Appellant/Petitioner has been organizing various free eye screening camps in different parts of the State under the community outreach programme; besides carrying out several awareness programmes in respect of various eye problems/deceases. The Appellant/Petitioner has stated that, it has also been offering DNB course under the aegis of the National Board of

Examinations, New Delhi.

3. The Appellant/Petitioner contends that in January-February 2019, a preliminary enquiry was registered by the 5th Respondent/Economic Offences Wing of the State as PE No.5/2019 for the alleged violation of the Prevention of Foreign Contribution Regulation Act, 2010, and Prevention of Money Laundering Act, 2002. According to the Appellant/Petitioner, on the behest of the said authority, a fishing enquiry has been lodged by the 2nd Respondent into the affairs of the Appellant/Petitioner with reference to the provisions of the Act of 1951. This virtually is a measure of harassment and allegedly, the 2nd Respondent is dancing to the tune of somebody else in this regard. Though the 2nd Respondent, in his capacity as the Registrar, is having power to call for the particulars from the Appellant/Petitioner under Section 22 of the Act of 1951, in the instant case, such power is stated as being exercised 'as dictated/directed by somebody else'; particularly the 5th Respondent, which is a 'colourable exercise of power' and is liable to be interdicted. This hence was sought to be challenged by filing the writ petition with the following prayers :

- “i. That, the Hon'ble Court may kindly be pleased to call for entire records from respondent no. 2 pertaining to enquiry of the complaint made against the petitioner.
- ii. That, this Hon'ble Court may kindly be pleased to direct the respondent No. 2 to first supply the copy of complaint to petitioner and provide full opportunity of hearing to petitioner to submit reply with regard to the complaint received against the petitioner.
- iii. That this Hon'ble Court may kindly be pleased to quash the inquiry proceeding against the petitioner on a so called complaint received by

respondent No. 2 from respondent No. 5.

iv. That this Hon'ble Court may kindly be pleased to direct the respondents not to harass the petitioner and interfere with smooth running of MGM Eye Institute.

v. That, any other relief which this Hon'ble Court deems fit and proper may also kindly be granted to the petitioners in the interest of justice along with costs of the petition."

4. The prayers were opposed from the part of the State by the learned Advocate General, with specific reference to the statute and the materials brought on record.

5. After hearing both the sides, the learned Single Judge arrived at a clear finding in paragraph-7 of the judgment under challenge that, Section 22 of the Act of 1951 clearly confers powers on the Registrar to enter upon and inspect any property belonging to a Public Trust; that the Registrar is also empowered for calling upon any of the books of accounts in possession of the Trustees of the Trust and further that, power is also well conferred upon the Registrar to call for any of the returns, statements, accounts or reports from the Trustees. However, on furnishing all information or on the Registrar's collecting the information, further proceedings can be pursued in accordance with law, when an opportunity of hearing shall be given to the Appellant/Petitioner in terms of the provisions of the Act of 1951 before final order is passed. The learned Single Judge also expressed the hope that the Appellant/Petitioner and the Trustees would co-operate; adding that, while carrying out the powers conferred upon the Registrar, due care shall be taken for the smooth functioning of the Hospital (observing that the Respondents themselves have taken care of this aspect vide Annexure A/20 dated 01.02.2020). This, according to the Appellant/Petitioner is quite inadequate and hence

under challenge, contending that the entire proceedings ought to have been interdicted by this Court as it is not in conformity with the law; for want of proper application of mind and for acting as 'directed/dictated' by somebody else.

6. The sequence of events reveals that, as per Annexure A/3 notice dated 19.02.2019, the 2nd Respondent called upon the Appellant/Petitioner informing that the income/expenditure accounts of the Trust have not been submitted till date and hence to submit copy of the latest accounts in this regard from the date of registration, till date; lest, it should lead to cancellation of registration of the Trust. This, according to the Appellant/Petitioner, is pre-motivated and rather inconsistent as well, as revealed from Annexure A/4 - another notice issued on the same day by the same Respondent. As per Annexure A/4, the 2nd Respondent observed that there is a difference in the list of Trustees in the current audit report and hence, should submit the details as to when and on what basis, the new Trustees have been appointed by the Trust and why the information was not furnished to the Registrar; here again, alerting the consequence of cancellation of registration, if the request was not acceded to.

7. The learned counsel appearing for the Appellant/Petitioner points out that, when the 2nd Respondent had stated in Annexure A/3 notice that the documents were never submitted till date i.e. 19.02.2019, the admission that audit report was obtained along with the list of witnesses as given in Annexure A/4 notice of the same date i.e. 19.02.2019, does not reconcile with each other and hence, self- contradictory. This discloses the casual approach and as to the action being pursued as directed/dictated by somebody else; submits the learned counsel.

8. On receipt of Annexure A/3 dated 19.02.2019, the Petitioner submitted Annexure A/5 a reply on 18.03.2019 pointing out that, the audit reports (in total 17) from the year of registration of the Public Trust i.e. 2002 till the Financial Year 2017-18 were being enclosed with the said letter; adding that, copies of the audit reports and income and expenditure accounts of earlier years had already been sent to the 2nd Respondent. Copy of the acknowledgement for the last five years was also enclosed therewith. Another reply dated 18.03.2019 (the same date) was submitted by the Appellant/Petitioner vide Annexure A/6 giving the particulars of the Trustees, who had resigned from the post of Trustees on 25.06.2018. While so, another notice dated 18.03.2019 (Annexure A/7) came to be issued to the Appellant/Petitioner from the Police Headquarters, Criminal Investigation Department, Raipur under Section 91 of the CrPC instructing to provide details of Bank accounts from 09.01.2001 till the current financial year. Annexure A/8 dated 20.03.2019 is the reply of the Appellant/Petitioner, sent through a Lawyer, requiring to indicate the particulars of the complaint leading to issuance of Annexure P/7 notice dated 18.03.2019 under Section 91 of the CrPC and also to provide certified copy of the complaint and such other documents. The 2nd Respondent, vide Annexure A/9 dated 25.03.2019, required the Appellant/Petitioner to furnish the information called for within three days, in connection with the enquiry into the various aspects as mentioned therein. But the Appellant/Petitioner filed Annexure A/10 reply dated 27.03.2019 repeating the stand taken already and asserting that, for collecting the required information/documents, it may take a further period of 25-30 days.

9. Since no positive information/response was forthcoming from the part of the Appellant/Petitioner, Annexure A/11 dated 08.04.2019 was

issued, referring to Letter No.18/Public Trust/2019 Raipur dated 04.04.2019 issued already from the office of the Collector and District Magistrate, Raipur and also Letter No.M-297 dated 03.04.2019 issued from the office of the 5th Respondent/State Economic Offences Investigation Bureau/Anti Corruption Bureau, Headquarters, Raipur. The demand in the said notice, as contained in the last paragraph, is as follows :

“Therefore, you are hereby informed that you should ensure to appear in this office personally in the office working hours on 15/04/2019, along with your reply and the income and the expenditure details, the information related to the movable/immovable property acquired, the return statements and the audit report of the Miki Memorial Trust. You are hereby informed that in case of violation of these instructions, relevant legal proceedings shall be initiated under the provisions of Section 16(4), 22, 26 of the Public Trusts Act.”

The Appellant/Petitioner filed Annexure A/12 dated 12.04.2019 seeking for copies of the letters referred to in the previous communication and also to provide copies of the complaint leading to issuance of notice/proceedings. It was thereafter that, Annexure A/13 notice was issued by the 2nd Respondent on 16.04.2020 seeking for the particulars mentioned therein, in terms of Section 22 of the Act of 1951.

10. In Annexure A/15 reply dated 25.04.2019 submitted by the Appellant/Petitioner in response to Annexure A/13, through Lawyer, complete particulars including the certified copies of the complaint/letters dated 04.04.2019 and 03.04.2019 were sought for submitting appropriate reply. Later, as per Annexure A/16 dated 26.04.2019, the

Appellant/Petitioner requested for granting extension of time by '15 days', pointing out that, since the documents and details called for pertained to the last 18 years, more time was necessary in this regard. This was followed by Annexure A/17 detailed reply dated 06.05.2019 sent through the Lawyer of the Appellant/Petitioner. On 07.09.2019 Annexure A/18 instructions were issued from the office of the 5th Respondent/State Economic Offences Investigation Bureau/Anti Corruption Bureau, Headquarters, Raipur to the 4th Respondent/Chief Engineer, Public Works Department, Raipur; whereby a reference was made with regard to the financial irregularities stated as committed by the Appellant/Petitioner and hence, calling for detailed evaluation report about the construction and interior decoration of the building of the MGM Eye Hospital maintained by the Trust. Various other particulars were also sought for, instructing to submit the evaluation report, prepared on priority basis and to send it at the earliest.

11. It is the case of the Appellant/Petitioner that in the midst of the above proceedings, the Municipal Corporation, Raipur also issued Annexure A/19 dated 12.09.2019 with reference to the proceedings being pursued by the State Economic Offences Wing and requesting the Appellant/Petitioner to co-operate with the measurement to be taken in respect of the construction. On 17.09.2019, Annexure A/21 was issued by the 2nd Respondent to the Appellant/Petitioner under Section 26 of the Act of 1951 with reference to the directions issued by the Public Commission, Raipur in Case No.30/2015 on 01.12.2017; whereby instructions were given for obtaining details of the income and expenditure accounts of all the Trusts registered before the Registrar, Public Trust, Raipur. This, according to the Appellant/Petitioner, shows that the 2nd Respondent was acting on behalf of somebody else, as per the directions given and was

not proceeding with an independent application of mind. The Appellant/Petitioner sent Annexure A/22 reply dated 23.09.2019 through the Lawyer, pointing out that, the 2nd Respondent had tried to malign the client referring to the alleged mismanagement in respect of the administration of the Trust, which is arbitrary and absolutely false and baseless.

12. Further, reference is made to Annexure A/23 dated 25.09.2019 issued by the 2nd Respondent to the 4th Respondent/Chief Engineer, Public Works Department, Raipur to conduct the assessment with regard to which, assessment has been done in terms of Section 22 of the Act of 1951 as mentioned in paragraph-2 of the said proceedings. Accordingly, the 4th Respondent vide Annexure A/24 dated 27.09.2019 instructed the Sub-Ordinate Officer to evaluate the construction without causing any inconvenience to the patients in the Hospital. Shortly thereafter, as per Annexure A/25 dated 30.09.2019, the General Administration Department of the State of Chhattisgarh wrote a letter to the Secretary to the Medical Education Department referring to the enquiry pending against the Hospital in the State Economic Offences Wing/Anti Corruption Bureau and as to the proposal received by the Hon'ble Chief Minister in his capacity as 'In-charge Minister', General Administration Department for cancellation of affiliation of the Hospital and to stop the aids being received by the Hospital under various Government Schemes. Further steps were sought to be pursued in this regard and it was required to inform the General Administration Department. On the very same day, the General Administration Department of the State Government instructed the 3rd Respondent/District Collector as to the subject matter regarding investigation report on the complaint received against the Appellant/Petitioner-Trust and Eye Hospital, with reference to the

proceedings of the State Economic Offences Wing. It was instructed to have an investigation, into the acts done in contravention of the provisions of the Act of 1951 by the Appellant/ Petitioner-Trust and the MGM Welfare Society. It was required to submit a report to the Anti Corruption Bureau at the earliest, simultaneously alerting the District Collector that, if any important fact came out in the investigation, the Government should be advised as to the same at the earliest.

13. With reference to the investigation going on, as per the proceedings of the State Economic Offences Wing/Anti Corruption Bureau Annexure A/27, interim report dated 14.10.2019 on the complaint against the Appellant/Petitioner-Trust and the MGM Welfare Society was furnished by the 2nd Respondent to the Deputy Superintendent of Police, State Economic Offences Wing, Raipur. The Appellant/Petitioner cites this as well, as an act being pursued by the 2nd Respondent, as 'directed or dictated' by somebody else. But this is quite easily connectible to the direction given by the General Administration Department of the Government vide Annexure A/26 dated 30.09.2019 (to the District Collector) as to the necessity to conduct investigation into the complaint against the Appellant/Petitioner and the MGM Welfare Society, based on the proceedings of the State Economic Offences Wing and to submit a report. Annexure A/27 interim report also clearly mentions the various deficiencies, which were prima facie found in the information submitted by the Appellant/Petitioner-Trust (which were stated as not submitted within the prescribed period and as per procedure laid down in the Rules).

14. On 01.02.2020, vide Annexure A/28, the 2nd Respondent wrote to the 4th Respondent/Chief Engineer, Public Works Department regarding the instructions issued for entry of the Chief Engineer, Public Works

Department, Raipur and for conducting inspection of the building of the MGM Hospital maintained by the Appellant/Petitioner-Trust while requesting to submit a new evaluation report as to the actual materials/items/property of the building situated in the Eye Hospital along with an opinion of the Chief Engineer. Pursuant to the said intimation, the 4th Respondent constituted a 'Special Team' to conduct inspection in the Hospital as per Annexure A/29 dated 03.02.2020 and alerted the team that the place of inspection/evaluation being a Hospital, patients may be there and hence, it shall be ensured throughout the inspection/evaluation, that no patient was taken to any inconvenience and further, the religious customs and preparation of the Trust should be properly respected. This is obviously in conformity with the 'proviso' to Section 22 of the Act of 1951 and hence, quite in order, which again stands protected by the learned Single Judge as noted in paragraph-9 of the judgment.

15. The learned counsel for the Appellant/Petitioner seeks to place reliance on the verdicts passed by the Apex Court in **Anirudhsinhji Karansinhji Jadega and Another v. State of Gujarat** reported in (1995) 5 SCC 302 (paragraph-11), **Punjab State Electricity Board Ltd. v. Zora Singh and Others** reported in (2005) 6 SCC 776 (paragraph-40), **State of Punjab and Another v. Gurdial Singh and Others** reported in (1980) 2 SCC 471 (paragraph-9) and **State of U.P. and Others v. Maharaja Dharmander Prasad Singh and Others** reported in (1989) 2 SCC 505 (paragraph-55) contending that the case of the Appellant/Petitioner is not that the Registrar is not having power under the Act of 1951 to inspect or to call for the records, but that the said power has to be exercised with independent application of mind and not by yielding to any request or pressure of somebody else, which hence is liable to be interdicted, where the learned Single Judge has gone wrong.

16. The learned Advocate General submits that, there is absolutely no merit or bonafides in the writ petition and it is pre-mature. The Appellant/Petitioner has chosen to approach this Court by filing the writ petition seeking to quash the enquiry at 'notice stage'. It is pointed out that, absolute power is conferred upon the Registrar in terms of Section 22 of the Act of 1951, which is conceded by the Appellant/Petitioner as well and this power is to be used for the specific purposes as mentioned under Clauses (a) to (c) therein; subject to satisfaction of the requirement of the proviso, which is already taken care of by the Respondents themselves as mentioned in Annexure P/20 dated 01.02.2020 produced in the writ petition (Annexure A/28 in the writ appeal); Annexure A/29 dated 03.02.2020 produced in the writ appeal and as observed in paragraph-9 of the verdict passed by the learned Single Judge.

17. The learned Advocate General points out that, the power under Section 22 of the Act of 1951 enables the Registrar to call for the entire records/materials/accounts on a *suo moto* basis or on receipt of any information. No complaint from any corner is necessary to invoke the power under Section 22(a), (b) & (c) and the notice issued by the 2nd Respondent is only with reference to the said power and no proceedings have been referred to, nor enquiry is necessary with the State Economic Offences Wing/Anti Corruption Bureau. Reference to such issuance of notice only shows the information received and it is always open for the Registrar to decide and proceed on the basis of such information. The learned Advocate General also points out that, as per Annexure A/4 dated 19.02.2019, the 2nd Respondent asked the date from which the new Trustees were inducted and other particulars; which has nothing to do with any complaint; adding that it is perfectly within the domain of Section 22 of the Act of 1951.

18. It is pointed out that two separate sets of proceedings were pursued against the Appellant/Petitioner; one, the proceedings initiated by the 2nd Respondent in terms of Section 22 of the Act of 1951 and the other, being pursued by the State Economic Offences Wing/Anti Corporation Bureau of the State in relation to the various irregularities/offences and issued notice under Section 91 of the CrPC. The attempt of the Appellant/Petitioner is to mix up these two proceedings and to paint the picture in such a manner, as if the proceedings being initiated and pursued by the 2nd Respondent under Section 22 of the Act of 1951 as directed or dictated by the State Economic Offences Wing or somebody else, which is not correct. The two proceedings are entirely different and are not connected with each other, though the two different authorities are at liberty to request the other to furnish relevant information, if any, so as to enable them to consider the same and to take appropriate steps. The learned Advocate General points out with reference to Annexure A/3 dated 19.02.2019 that, the 2nd Respondent has informed that the income and expenditure statements had not been submitted by the Appellant/Petitioner after obtaining registration of the Trust in the year 2002, till date. Annexure A/4 dated 19.02.2019 only refers to the audit reports submitted for the “current year” and nothing else, by virtue of which, there is no contradiction or inconsistency between Annexure A/3 and Annexure A/4. This is more evident from the materials produced by the Appellant/Petitioner themselves along with Annexure A/5 reply dated 18.03.2019 (where they contend that documents had already been submitted, however enclosing the list of 'five years' audit documents) that the audit report for the 2017-18 was submitted only on 11.02.2019; audit report for the year 2016-17 was submitted only on 28.09.2018 and the audit reports for the year 2013-14,

2014-15 and 2015-16 were submitted together only on 28.02.2016. This by itself is more than sufficient to infer that, it was not being submitted every year as required under the statute and there is lapse on the part of the Appellant/Petitioner.

19. With reference to Annexure A/6 notice dated 18.03.2019 submitted by the Appellant/Petitioner to the 2nd Respondent, the date of induction of the two Trustees on 25.06.2018 was brought to the notice of the 2nd Respondent only on 22.03.2019 i.e. much belatedly. Minutes of the proceedings of the Board meeting held on 24.07.2018 was produced along with Annexure A/6; again belatedly. Annexure A/7 dated 18.03.2019 issued by the Deputy Superintendent of Police, State Economic Offences Wing, Raipur, under Section 91 of the CrPC, is a different proceeding, which has wrongly been understood by the Appellant/Petitioner as part of the same cause of action. It is asserted by the learned Advocate General that till date, no proper reply has been submitted by the Appellant/Petitioner in respect of the notice issued by the 2nd Respondent under Section 22 of the Act of 1951, but for sending some vague response through Lawyer; that too, 'directing' the 2nd Respondent to furnish copy of complaint or else, will not give reply; asking to furnish details of the members of the Special Team or else, the Petitioner will not submit the reply and seeking to provide the particulars of the enquiry and as to who passed the order, or else, the Petitioner will not submit the reply. The Appellant/Petitioner, referring to the constitutional right and right for natural justice, threatens that no action can be taken against them; as disclosed from Annexure A/8, which is virtually to the effect that, the Petitioner is dictating terms to the Registrar, who has called for the particulars strictly in conformity with the course and procedure as provided under Section 22 of the Act of 1951. Same is the position in

relation to Annexure A/9 communication issued by the Registrar on 23.05.2019 calling for the details including donation etc., if any, made. There is a statutory duty upon the Appellant/Petitioner to satisfy these particulars and there is no need, necessity or occasion for the Registrar to refer to or act as instructed by anybody else, by virtue of the power conferred upon him to initiate proceedings and to call for the records/information *suo moto* or on the basis of any information. The idea and understanding of the Appellant/Petitioner, to the contrary, is thoroughly wrong and misconceived, submits the learned Advocate General.

20. It is pointed out with reference to Annexure A/9 that, the terminology and tenor of the reply questioning the authority of the 2nd Respondent and also declaring that it is impossible to give reply unless the 2nd Respondent acceded to the demand of the Appellant/Petitioner, only displays the arrogance and scant regards being paid by the Appellant/Petitioner to the 'Rule of Law'. The learned Advocate General also points out that the 2nd Respondent-Registrar is not bound to disclose all the details or the purpose in calling for the details/information to the Appellant/Petitioner-Public Trust and it is the duty of the Public Trust, which is registered in terms of the provisions of the statute, to maintain accounts in respect of all the transactions and to act strictly in conformity with the provisions of the statute; providing all the particulars, as and when called for.

21. The fact that the Appellant/Petitioner has sought for extension of time, vide Annexure A/16 dated 26.04.2019, pointing out that, since the documents called for pertained to 18 years, more time was required to collect the particulars and to produce the documents itself reveals that the

Appellant/Petitioner had not furnished the information or produced the documents as sought for. Similarly, reference is also made to the letter issued by the 2nd Respondent-Registrar referring to the directions issued by the Public Commission of the State (Lok Ayog) alerting the duty of the Registrar to maintain records of all Public Trusts registered in the State. For this reason also, it was necessary to get particulars in this regard from the Appellant/Petitioner as well, where there was failure on the part of the Appellant/Petitioner in furnishing the same. It is pointed out, with reference to Annexure A/24 proceedings of the Chief Engineer dated 27.09.2019, that two different authorities have requested the Public Works Department (with reference to two different set of proceedings) to conduct inspection in respect of the Appellant/Petitioner's properties/buildings and hence, there is nothing wrong in referring to the two different authorities/sources in the same document.

22. At the same time, the 'proviso' to Section 22 of the Act of 1951 has to be given effect while conducting the inspection and this is taken care of, vide the proceedings issued by the 4th Respondent, as correctly taken note of in paragraph-9 of the judgment passed by the learned Single Judge; by virtue of which, the Appellant/Petitioner cannot have any valid grievance. It will be worthwhile to make a reference to **Section 7** - duty of the Registrar to make entries in the register; **Section 9** - duty of the working Trustee to inform the Registrar for causing any change in the entry whatever change has occurred in entries recorded in the register; **Section 10** - duty of the Trustee to inform the Registrar about the properties of the Trust situated in his district; **Section 15** - duty of the working Trustee or the Manager of a Public Trust to keep regular accounts of all movable and immovable properties; **Section 16** - duty of the Trustee of the Public Trust to have the accounts kept under Section

15 to be balanced each year on 31st day of March or such other day, as may be fixed by the Registrar; **Section 19** - duty of the Registrar to make available the budget, the balance-sheet and the income and expenditure account and audit report, if any, of a Public Trust, open to inspection in the office of the Registrar by any person having interest in such Trust, on payment of such fee as may be prescribed and **Section 20** - duty of the Registrar to issue certified copy of all or any of the documents referred to in Section 19 to any person having interest in the Public Trust on payment of fee as prescribed.

23. Section 22 of the Act of 1951 reads as follows :

“22. Power of the Registrar.- The Registrar shall have powers,-

- (a) to enter on and inspect or cause to be entered on and inspected any property belonging to a public trust;
- (b) to call for or inspect any extract from any proceedings of the trustees of any public trust or any book or account in the possession of or under the control of the Trustees;
- (c) to call for any return, statement, account or report which he may think fit from the trustees or any person connected with a public trust:

Provided that in entering upon any property belonging to the public trust the officer making the entry shall give reasonable notice to the trustees and shall have due regard to the religious practices or usages of the trust.”

In view of the statutory obligation under Sections 19 and 20 of the Act of 1951, any lapse to furnish the accounts/documents/information called for the Registrar in terms of Section 22 of the Act of 1951 is liable to be proceeded against and hence, the proceedings issued are strictly in terms of Section 22 of the Act of 1951.

24. After hearing both the sides and considering the materials on record, this Court finds that the proceedings issued by the 2nd Respondent-Registrar calling for the particulars and pointing out the lapse on the part of the Appellant/Petitioner in terms of Section 22 of the Act of 1951, is perfectly within his power and prerogative. The Registrar is empowered to call for such details either on his own, or pursuant to receipt of any information or complaint as to the deeds or misdeeds being done by a Public Trust. This being the position, the averments and allegations levelled against the 2nd Respondent by the Appellant/Petitioner are without any pith or substance. The Appellant/Petitioner has miserably failed to demonstrate any instance of malafides, lack of power or excessive interference by the 2nd Respondent, so as to hold it as a colourable exercise of power. The judicial precedents referred by the Appellant/Petitioner are not applicable in the said circumstance. The Appellant/Petitioner, having not produced the requisite materials and having not submitted appropriate reply on merit in response to the notice issued by the 2nd Respondent, it is quite open for the 2nd Respondent to proceed with further steps in accordance with law. It is not a fit case to call for interference at this stage. Cause of action projected by the Appellant/Petitioner is pre-mature. The writ appeal fails and it is dismissed accordingly.

Sd/-

(P. R. Ramachandra Menon)
Chief Justice

Sd/-

(Parth Prateem Sahu)
Judge