

Application No.1343 of 2020

R.SUBBIAH, J

This application has been filed seeking permission to the Administrator General and Official Trustee to donate a sum of Rs.1,00,86,639/- (Rupees One Crore Eighty Six Thousand Six Hundred and Thirty Nine only) to the Hon'ble Tamil Nadu Chief Minister's Public Relief Fund, Chennai, through the Secretary to Government, Public Department, Government of Tamil Nadu, Fort St.George, Secretariat, Chennai – 600009 for ' COVID-19 Pandemic relief '.

2. Learned Administrator General and Official Trustee of Tamil Nadu has filed a report dated 01.06.2020 stating that accumulation of funds for the Assessment Year 2015-16 for sixteen Trust Estates comes to Rs.2,07,24,977/- (Rupees Two Crores Seven Lakhs Twenty Four Thousand Nine Hundred and Seventy Seven only). The details are as follows:

<i>Sl.No.</i>	<i>Name of the Estate</i>	<i>Accumulated Amount (Rs.)</i>
1.	MKA Charities	13,50,000/-
2.	C.Kandasamy Naidu	44,66,676/-
3.	V.Thiruvengadathan Chetty	42,69,963/-
4.	N.Vishalakshi Ammal	8,00,000/-
5.	Malligai Merchant Charities	4,88,217/-
6.	MOPL	35,06,293/-

<i>Sl.No.</i>	<i>Name of the Estate</i>	<i>Accumulated Amount (Rs.)</i>
7.	A.H.Rao	1,71,441/-
8.	Bavanandam Academy	1,66,747/-
9.	P.R.Chetty	11,55,502/-
10.	R.S.R.M.	14,16,705/-
11.	N.M.Ramier	61,044/-
12.	Andalammal	3,546/-
13.	V.L.Ethiraj	2,25,399/-
14.	K.G.Northy	1,10,708/-
15.	M.M.Ispahani	24,44,045/-
16.	S.V.Seshacharalu	88,691/-
	Total	2,07,24,977/-

The above said amount has to be spent on or before Financial Year 2020-2021.

There are also some demands from the Income Tax Department, which would be paid after getting opinion from the Auditors.

3. Learned Administrator General and Official Trustee of Tamil Nadu submits that free rations and free foods are being provided by the Government of Tamil Nadu to the needy people. Rapid Covid Test is also being conducted. A request was also made by the Government to contribute funds for the COVID-19 relief works. In such circumstance, the Administrator General and Official Trustee of Tamil Nadu may be permitted to contribute a sum of

Rs.1,00,86,639/- (Rupees One Crore Eighty Six Thousand Six Hundred and Thirty Nine only) from the accumulation of funds of Rs.2,07,24,977/- for the Assessment Year 2015-16 to the Tamil Nadu Chief Minister's Relief Fund to help the people affected by COVID-19. The fund details are as follows:

<i>Sl.No.</i>	<i>Name of the Estate</i>	<i>Accumulated Amount (Rs.)</i>
1.	MKA Charities	13,50,000/-
2.	C.Kandasamy Naidu	44,66,676/-
3.	V.Thiruvengadathan Chetty	42,69,963/-
	Total	1,00,86,639/-

4. Learned Administrator General and Official Trustee of Tamil Nadu submits that a portion of the above amount has to be spent on or before 31.02.2021, otherwise income tax has to be paid for that amount. Further, by way of contributing funds to the Tamil Nadu Chief Minister's Public Relief Fund, the object of the Trust can be achieved i.e. poor feeding. There is a clause for doing charities to the poor people out of the funds of Trust Estates. The object of the charities may be expanded to include within its ambit to donate funds for COVID-19 Pandemic, which is useful for the poor people, by invoking 'Doctrine of Cypress'. The office of Administrator General and Official Trustee of Tamil Nadu may also be joined with the hands of helpers i.e.

the Government of Tamil Nadu to help the needy people.

5. Learned Administrator General and Official Trustee of Tamil Nadu submits that contributions have been made from the funds of the Trust Estates, in the recent past, as per the orders of this Court and the details are as follows:

<i>Sl. No.</i>	<i>A.No.</i>	<i>Order Date</i>	<i>Amount (Rs.)</i>	<i>Contribution towards</i>
1.	A.567/2012 & A.568/2012	10.02.2012	10,00,000/-	Thane cyclone relief towards Tamil Nadu & Pondicherry.
2.	A.3736/2013	06.09.2013	10,00,000/-	Uttharkhand Tragedy Relief Fund.
3.	A.7966/2015 & A.7967/2015	11.12.2015	10,00,000/-	Heavy rain flood relief for Tamil Nadu and Pondicherry.

Submitting as above, the learned Administrator General and Official Trustee of Tamil Nadu prays for the above relief.

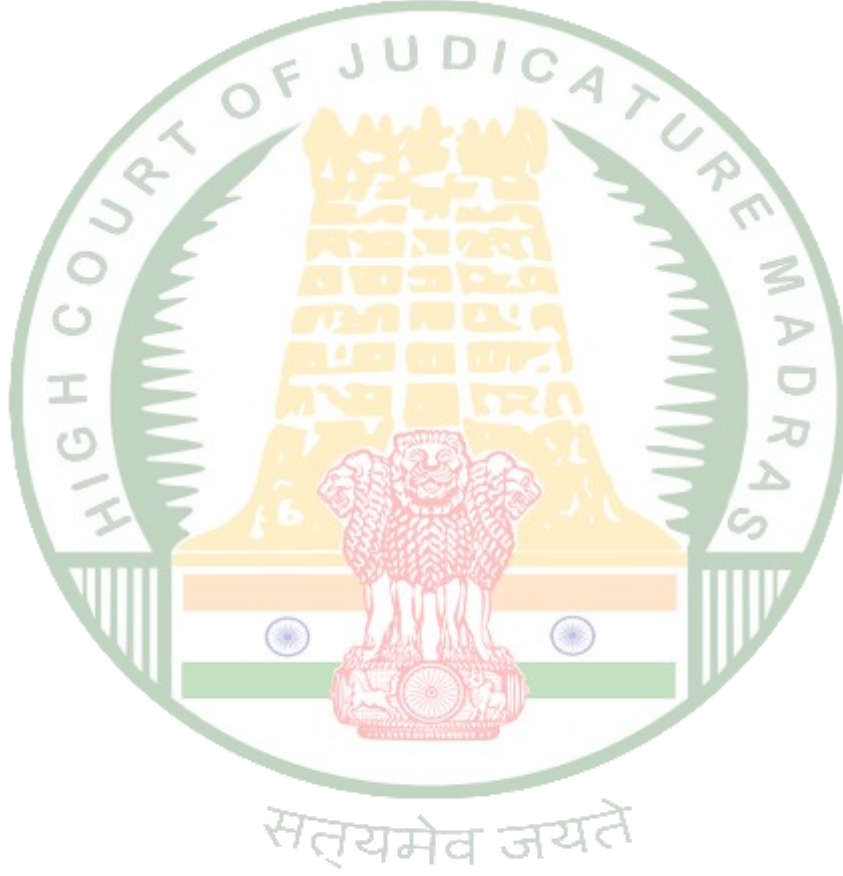
6. Considering the submissions made, this Court permits the learned Administrator General and Official Trustee of Tamil Nadu to donate a sum of Rs.1,00,86,639/- (Rupees One Crore Eighty Six Thousand Six Hundred and Thirty Nine only) to the Hon'ble Tamil Nadu Chief Minister's Public Relief Fund, Chennai, through the Secretary to Government, Public Department,

Government of Tamil Nadu, Fort St.George, Secretariat, Chennai – 600009 for '
COVID-19 Pandemic relief '.

Accordingly, the application is ordered as prayed for.

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04.06.2020



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