



BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 30.09.2020

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THE HONOURABLE MR.JUSTICE G.R.SWAMINATHAN

W.P. (MD)No.13131 of 2020

Aruppukottai Nadargal Uravinmurai
Pothu Abiviruthi Trust
Represented by its Secretary,
No.42, Big Bazaar Street,
Aruppukottai-626 101.

... Petitioner

Vs.

1.The State of Tamil Nadu
represented by its Secretary to Government,
Commercial Tax and Registration Department,
Fort St.George,
Secretariat,
Chennai-600 009.

2.The Inspector General of Registration,
Santhome High Road,
Chennai-600 028.

3.The District Registrar (Societies),
Virudhunagar District,
Virudhunagar.

... Respondents

Prayer: Writ petition is filed under Article 226 of the Constitution of India, to issue a Writ of Mandamus, directing the Secretary to Commercial Tax and Registration Department, Fort St George, Secretariat, Chennai 600 009. The first respondent herein to consider the petitioner's representation dated 01.09.2020 in lines with the Government Order (D) No.89, Commercial Taxes and Registration (M1) Department, dated 16.06.2020 for granting exemption by extending the term of office of the Aruppukottai Nadargal Uravinmurai Pothu Abiviruthi Trust by three months still 31.12.2020.

For Petitioner : Mr.A.V.Arun

For Respondents: Mr.K.Jaya Singh
Additional Government Pleader

O R D E R

Heard the learned counsel on either side.

2.The petitioner is a Society registered under the provisions of Tamilnadu Societies (Registration) Act, 1975. The Executive Committee of the petitioner Society was elected on 17.09.2017. Form



VII was also duly submitted and it was taken on file. The period of the Executive Committee expired on 20.09.2020. The petitioner seeks extension of its tenure by three more months ie., till 31.12.2020. The petitioner invokes G.O.(D).No.89, Commercial Taxes and Registration (M1) Department, dated 16.06.2020. However, the learned counsel fairly brings it to my notice that the said G.O. gives extension of time only for complying with the mandate under Rule 22 of the Tamil Nadu Societies Registration Rules, 1978.

3.The said Rule pertains to statement of accounts. He also fairly informs the Court that Section 15 of the Act prescribes the tenure of the Executive Committee only for three years. But then, this Court has to take note of the extraordinary times, in which, we are living. The Nation has been struck by COVID-19 pandemic. The Government both Central as well as State have imposed lockdown restrictions. There cannot be an assembly of people beyond a certain ceiling limit. The petitioner Society comprises more than 2,000 members. 50% of the general body would constitute the Quorum. Such a large assembly of people cannot be permitted to be convened atleast for the present. The law cannot expect a person to do the impossible.

4.In my view, the said maxim is fully apposite in the facts and circumstances of the case. Therefore, applying the aforesaid G.O. (D).No.89, Commercial Taxes and Registration (M1) Department, dated 16.06.2020, I direct the respondents to extend the tenure of the Executive Committee of the petitioner till 31.12.2020. It is for the authorities as well as the petitioner to evolve an appropriate arrangement to ensure that the general body meeting is convened well before the said date, so that, a new elected set of officer bearers can assume charge with effect from 01.01.2021.

5.This Writ Petition is allowed on these terms. No costs.

Sd/-

Assistant Registrar (Crl.Side)

// True Copy //

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Sub Assistant Registrar(CS)

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Note: In view of the present lock down owing to COVID-19 pandemic, a web copy of the order may be utilized for official purposes, but, ensuring that the copy of the order that is presented is the correct copy, shall be the responsibility of the advocate/litigant concerned.



To:

1.The Secretary to Government,
State of Tamilnadu,
Commercial Tax and Registration Department,
Fort St.George,
Secretariat,
Chennai-600 009.

2.The Inspector General of Registration,
Santhome High Road,
Chennai-600 028.

3.The District Registrar (Societies),
Virudhunagar District,
Virudhunagar.

+1 CC to SGP (SR-18573[F] dated 30/09/2020)

+1 CC to M/s.A.V. ARUN, Advocate (SR-18837[F] dated 01/10/2020)

W.P. (MD)No.13131 of 2020

30.09.2020

SE (CO)

NR (21/10/2020) 3P : 6C