IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated: 02.06.2021

Coram:

THE HONOURABLE MR.JUSTICE R.SUBBIAH

Application No.2033 of 2021

Administrator General
and Official Trustee of Tamil Nadu,
High Court Campus,
Chennai-600 104. .. Applicant

Application filed and Judge's Summons issued under Order XIV Rule 8 of the Original Side Rules of this Court and under Section 25 of the Official Trustees Act (11 of 1913), praying to permit the Administrator General and Official Trustee of Tamil Nadu to donate a sum of Rs.3,00,00,000/- (Rupees three crores only) to the Honourable Tamil Nadu Chief Minister's Public Relief Fund, Chennai, Fort St.George, Secretariat, Chennai-600 009, for "COVID-19 Wave-II Pandemic Relief" from the accumulation funds from FY 2017-2018 from the list of Trust Estates mentioned in Paragraph 4 table of this application.

For applicant : Mr.P.Murugan, A.G. & O.T.

ORDER

This application is filed to permit the Administrator General and Official Trustee of Tamil Nadu to donate a sum of Rs.3,00,00,000/- (Rupees three crores only) to the Honourable Tamil Nadu Chief Minister's Public Relief Fund, Chennai, Fort St.George, Secretariat, Chennai-600 009, for "COVID-19 Wave-II Pandemic Relief" from the accumulation funds from FY 2017-2018 from the list of Trust Estates mentioned in Paragraph 4 table of this application.

2. The Administrator General and Official Trustee of Tamil Nadu has filed a report, dated 29.05.2021, stating as follows:

(a) The Office of the Administrator General and Official Trustee of Tamil Nadu (A.G. & O.T) had been administrating more than 150 Trust Estates. There are properties in the Trust Estates and rental income deriving from it are put in Fixed Deposit. Out of the rental and interest income, the Office of the A.G. & O.T. had been doing charities, maintenance to the beneficiaries, scholarship to the students, salary to estate staff, making statutory charges to Government, paying income tax, meeting other necessary expenses. Apart from that, as per the orders of this Court, donation by way of things, articles and medical machines, etc., have been given to the NGOs, and other institutions based on their request.

(b) Last Covid-19 Pandemic as Wave-I had affected the people in the Globe and particularly, in India, and the State of Tamil Nadu heavily and took the lives of the thousands of people since March 2020. Many people have lost their lives, jobs and business due to lock-down and thousands of people's health is affected by the Corona Virus. The Government of Tamil Nadu had been helping the needy poor people by way of giving free rations, free foods and conducting rapid Covid Test, etc. To help the people of Tamil Nadu, the Honourable Chief Minister had made a request to the people that those who are willing to contribute the Covid Relief works, may send the money to the Tamil Nadu Chief Minister's Public Relief Fund.

(c) In the application filed in A.No.1343 of 2020 by the A.G. & O.T., this Court permitted the A.G. & O.T. to donate a sum of Rs.1,00,86,639/- to the Tamil Nadu Chief Minister's Public Relief Fund, by order dated 04.06.2020. Accordingly, the said amount was donated to the Tamil Nadu Chief Minister's Public Relief Fund to meet out the Covid-19 Pandemic.

However, the Covid-19 Pandemic is still continuing and recently, it got aggravated as Wave-II and most of the people are getting died. Considering the financial position of the Government, the present Chief Minister of Tamil Nadu had made a general appeal that the corporate people, philanthropist and well-wishers towards the human being, may help the Government of Tamil Nadu by way of any donation to overcome the unprecedented Covid-19 crisis. Based on the general appeal, most of the people are making donation to the Tamil Nadu Chief Minister's Public Relief Fund.

(d) For the FY 2017-2018, accumulation of funds was sought from the Income Tax filing for 5 years. For seven major Trust Estates, a sum of Rs.3,00,00,000/- (Rupees three crores only) had been available, which will be spent it on or before FY 2022-2023. There are some demands from the Income Tax Department for the past years Income Tax filing and the same would be paid after getting opinion from the Auditors from other surplus amount. The following are the accumulated amounts for the assessment year 2017-2018 for the seven Trust Estates:

Particulars of Accumulated Funds in the year 2017-18		
Sl.No.	Name of the Estate	Accumulated Amount (in Rs.)
1	MKA Charities	14,80,000
2	Kadapakkam Charities	61,22,715
3	Malligai Merchant Charities	1,27,62,205
4	P.R. Chetty	19,43,056
5	V.T. Chetty	56,67,437
6	Ponnambalam Pillai	5,87,587
7	MM Ispahani	14,37,000
	Total	3,00,00,000

(e) By way of contributing money to the Tamil Nadu Chief Minister's Public Relief Fund, the objective of the Trust can be achieved, i.e. poor feeding. From the Trust Estates stated above, there is a clause for doing charities to include within its ambit to donate funds for Covid-19 Pandemic Wave-II, which is useful for the needy poor people, by invoking the "Doctrine of Cypress". The Office of the A.G. & O.T. may also be joined with the hands of the Government of Tamil Nadu to help the needy people. This is yet another right time to help others.

(f) The Office of the A.G. & O.T. of Tamil Nadu had made contributions in the recent past from the funds of the Trust Estates as per the orders of this Court and the details are as follows:

Sl. No.	***Application No.***	***Order dated***	***Amount Ordered in Rs.***	***Contribution towards***
1	A.No.567 and 568 of 2012	10.02.2012	10,00,000	Thane Cyclone Relief towards Tamil Nadu and Pondicherry
2	A.No.3736 of 2013	06.09.2013	10,00,000	Towards Uttharkhand Tragedy Relief Fund
3	A.Nos.7966 and 7967 of 2015	11.12.2015	10,00,000	Heavy Rain Flood Relief towards Tamil Nadu and Pondicherry
4	A.No.1343 of 2020	04.06.2020	1,00,86,639	Covid-19 Wave-I in Tamil Nadu

(g) The accumulation of funds from the year 2017-2018 of Rs.3,00,00,000/- (Rupees three crores only) from the above seven Trust Estates as found in the above paragraph in this report, may be spent on or before 31.03.2023, otherwise, the income tax would be paid to that amount.

Hence, the present application is filed for the above relief.

3. This Court heard the submissions made by the learned A.G .& O.T. and perused the materials available on record.

4. Taking into consideration the above report submitted by the learned A.G. & O.T., and on a perusal of the same, this Court accepts the

above said report of the learned A.G. & O.T. Accordingly, this application is ordered as prayed for.

02.06.2021

Speaking Order: Yes

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Office to note: Issue order copy today itself

To

The A.G. & O.T.,

High Court Buildings,

Chennai-600 104.

R.SUBBIAH, J

cs

A.No.2033 of 2021

02.06.2021