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IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 01.04.2021

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THE HONOURABLE MR.JUSTICE R.MAHADEVAN

W.P.No.29588 of 2018

&

W.M.P.No.2597 of 2020

R.Sudarshan

... Petitioner

Vs.

1. The Commissioner,
Hindu Religious & Charitable Endowments Department,
Nungambakkam, Chennai - 600 034.
 2. The Chief Audit Officer,
O/o. The Commissioner,
Hindu Religious & Charitable Endowments Department,
Nungambakkam, Chennai - 600 034.
 3. The Regional Audit Officer,
Hindu Religious & Charitable Endowments Department,
Tiruchendur.
- ... Respondents

Petition filed under Article 226 of the Constitution of India to issue a Writ of Certiorari to call for the records relating to the audit report for the fasli year 1421 prepared and published by the third respondent and quash the paragraph No.4 of the Audit Report since it is void ab-initio and non-est in law.

For Petitioner : Mr.D.Simon

For Respondents: Mr.M.Karthikeyan
Special Government Pleader HR&CE

ORDER

This writ petition has been filed to issue a certiorari to call for the records relating to the audit report for the fasli year 1421 prepared and published by the third respondent and quash the same, insofar as paragraph No.4 is concerned.

2.Upon notice, the first respondent filed a detailed counter affidavit, wherein in paragraph 9, it is specifically



averred as follows:

"9.It is submitted that the Government has constituted a committee comprising of the following members to settle the audit objection:

- (1)The Commissioner, HR&CE Department
- (2)The Joint Director, Local Fund Audit Department
- (3)Chief Audit Officer, HR&CE Department

The writ petitioner may submit his explanation on the Audit objection to the competent authority through the temple administration. The explanation, if any, submitted by the petitioner will be placed before the said committee for consideration. Based on the decision of the said committee, suitable action will be taken on the audit objection. Without submitting his explanation, the petitioner has filed this writ petition and it is premature one."

3.According to the learned counsel appearing for the petitioner, during the audit of the accounts pertaining to Fasli year 1421, an objection was raised in the audit report and recommended to recover the loss from the petitioner and three others, alleging that they have not implemented the revision of fee for pulling Gold Car Procession, by the proceedings of the Commissioner in K.Dis.No.40490/2011/Z2 dated 27.01.2012. The same was seriously opposed by the petitioner stating that the first respondent, by his letter dated 12.06.2014, had already cancelled the earlier permission granted by him on 27.01.2012 and hence, the objection raised in paragraph 4 of the audit report, is liable to be quashed, as it is void ab initio and non est in law

4.On the other hand, the learned Special Government Pleader appearing for the respondents reiterated the averments made in the counter affidavit and submitted that the petitioner has to file his explanation /objection with respect to the contents made in the audit report, before the competent authority and without doing so, he has straight away approached this Court with this writ petition.

5.Considering the facts and circumstances of the case and having regard to the submissions now made by the learned counsel on either side, this Court directs the petitioner to file his objections pointing out the lapses found in the audit report for the fasli year 1421, within a period of two weeks from the date of receipt of a copy of this order and on such filing, the same shall be considered and appropriate order be passed by the authorities concerned, on merits and in accordance with law, within a period of three weeks thereafter.



6. Accordingly, this writ petition stands disposed of. No costs. Consequently, connected miscellaneous petition is closed.

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Sd/-

Assistant Registrar (CS-VIII)

//True Copy//

Sub Assistant Registrar

vrc

To

1. The Commissioner,
Hindu Religious & Charitable Endowments Department,
Nungambakkam, Chennai - 600 034.
2. The Chief Audit Officer,
O/o. The Commissioner,
Hindu Religious & Charitable Endowments Department,
Nungambakkam, Chennai - 600 034.
3. The Regional Audit Officer,
Hindu Religious & Charitable Endowments Department,
Tiruchendur.

+1cc to Dr.D.Simon, Advocate, S.R.No. 21635

W.P.No.29588 of 2018

KV(CO)
GN(15/07/2021)