IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 18.04.2022

CORAM:

THE HONOURABLE MS.JUSTICE V.M.VELUMANI

Writ Petition No.40398 of 2015

E.P.Parthasarathy ... Petitioner

Vs.

1.The Secretary to Government
Tamil Development, Religious Endowments
and Information Department
Fort. St. George
Chennai-600 009.

2.The Commissioner
Hindu Religious and Charitable
Endowments Department
Mahatma Gandhi Road
Nungambakkam
Chennai-600 034.

3.The Board of Trustees of
Sri Prasanna Venkata Narasimha Perumal Temple
Perumal Koil street
Saidapet, Chennai-600 015. ... Respondents

Prayer: Writ Petition is filed under Article 226 of the Constitution of India, praying for issuance of a Writ of Mandamus directing the respondents 1 and 2 to audit the books of accounts of Sri Prasanna Venkata Narasimha Perumal Temple at Saidapet, Chennai-600 015, from the year 1986 onwards to till date within a stipulated time as fixed by this Court.

For Petitioner : Mr.S.Senthilnathan
For R1 and R2 : Mr.S.Yashwanth
Additional Government Pleader
(HR and CE)
For R3 : Mr.P.Satheesh Kumar

O R D E R

Writ Petition is filed for a direction to the respondents 1 and 2 to audit the books of accounts of Sri Prasanna Venkata Narasimha Perumal Temple at Saidapet, Chennai-600 015, from the year 1986 onwards to till date, within a stipulated time as fixed by this Court.

2.According to the petitioner, Sri Prasanna Venkata Narasimha Perumal Temple, Saidapet, Chennai, is a denominational temple of Balija Chetty community. The petitioner is not interested in becoming Trustee, but his interest is only in the welfare of the temple. In suit O.S.No.1134 of 1988 on the file of VII Assistant City Civil Court, Chennai, a decree has been passed declaring that Sri Prasanna Venkata Narasimha Perumal Temple as denominational temple and also held that H.R. and C.E. Department shall have right to collect audit fees and contribution fees in respect of the temple. In spite of such decree, the Board of Trustees of the temple have not paid audit fees and contribution fees to the 2nd respondent and no audit is conducted from the year 1986. The petitioner in the affidavit made various allegations against one Balakrishnan, earlier Managing Trustee of 3rd respondent temple and stated about arrest of Balakrishnan for mismanagement of temple funds. In view of the above, the petitioner sent representation dated 08.07.2015 to the respondents 1 and 2 pointing out about non payment of audit fees and contribution fees and also stated that no audit was conducted from the year 1986. Since no action has been taken on the said representation, the petitioner has come out with the present Writ Petition.

3.The learned counsel appearing for the petitioner submitted that the respondents 1 and 2 have not taken any action against the temple authorities and prayed for a direction to the respondents 1 and 2 to audit books of account of Sri Prasanna Venkata Narasimha Perumal Temple, from the year 1986 onwards till date within the time fixed by this Court.

4.On behalf of the 3rd respondent, one S.Manohar claiming to be Managing Trustee of the 3rd respondent temple has filed counter affidavit. In the counter affidavit, the said Manohar has stated about the criminal case registered against the said Balakrishnan, erstwhile Managing Trustee. After his resignation, the petitioner was co-opted as a Trustee and the petitioner suppressed this fact. The said Manohar, apart from mentioning irregularities and mismanagement committed by the said Balakrishnan, in the counter affidavit has also stated that the petitioner has purchased the properties of the temple from the lessee in the name of his wife Indhumathi and committed land grabbing. A criminal case was registered against the petitioner and his wife Indhumathi. Petitioner's wife approached the 3rd respondent and promised to settle the issue by excluding the temple land from the sale deed. In view of the settlement, the criminal case registered against the petitioner and his wife was quashed by this Court.

5.The learned counsel appearing for the 3rd respondent referring to the averments made in the counter affidavit, submitted that after S.Manohar became Managing Trustee, the Trustees have taken steps for audit of accounts of the temple and have submitted the books of account in the format as per the provisions of the Act. The learned counsel appearing for the 3rd respondent further submitted that without conducting any enquiry, the 2nd respondent removed all the Trustees. Challenging the order of the 2nd respondent, S.Manohar Chettiar, Managing Trustee, filed Writ Petition No.9087 of 2020. This Court by the order dated 12.08.2020 directed the Board of Trustees to pay a sum of Rs.10,00,000/- towards arrears of annual contribution and audit fees within a period of four weeks from the said date. In the Writ Appeal filed by S.Manohar Chettiar in W.A.No.758 of 2020, the First Bench of this Court, by judgment dated 25.09.2020, reduced the said amount to Rs.3,00,000/-. As per the judgment of this Court dated 25.09.2020 made in W.A.No.738 of 2020, 3rd respondent also deposited the said amount towards audit and contribution fees. The 3rd respondent has taken all the efforts to get the accounts of the temple audited.

5(i).The learned counsel appearing for the 3rd respondent further submitted that in C.S.No.358 of 2020 filed for framing scheme, this Court by order dated 22.07.2021 made in A.Nos.3005 and 3006 of 2020 in C.S.No.358 of 2020 appointed Mr.P.B.Ramanujam, the learned Senior Advocate as Advocate Commissioner-cum-Interim Administrator to administer the temple. All the documents kept in the office room of the temple was destroyed during December 2015 due to heavy flood. The temple was completely water logged for four days and all the vital documents were damaged. The Board of Trustees submitted all the documents to the 2nd respondent for the financial years 2016 - 2020 and also paid a sum of Rs.3,00,000/- towards audit and contribution fees as per the judgment of the First Bench of this Court in W.A.No.758 of 2020. The accounts for the financial year July 2021 to June 2022 will be submitted during second week of July 2022 and prayed for dismissal of the Writ Petition.

6.The learned Additional Government Pleader appearing for the respondents 1 and 2 submitted that as per the judgment of First Bench of this Court, a sum of Rs.3,00,000/- has been paid. After going through the record, if any additional amount is required as per the Act, the 2nd respondent will claim the same and audit the accounts. The documents will be audited within the time fixed by this Court and prayed for passing suitable orders.

7.Heard the learned counsel appearing for the petitioner as well as the learned Additional Government Pleader appearing for the respondents 1 and 2 and the learned counsel appearing for the 3rd respondent and perused the entire materials on record.

8.From the above materials, it is seen that various allegations of irregularities and misappropriation of funds are made against erstwhile Managing Trustee Balakrishnan as well as against the petitioner and his wife. Criminal cases have been filed and registered against the erstwhile Managing Trustee Balakrishnan as well as the petitioner and his wife. These allegations are not relevant for the relief sought for in the present Writ Petition as S.Manohar, the then Managing Trustee and the present Managing Trustee K.R.Prabhakar, filed affidavits to the effect that books of accounts of the temple from 2016 till 2020 were submitted to the Department in the required format and also audit and contribution fees have been paid as per the judgment of this Court made in W.A.No.758 of 2020. The said S.Manohar, the then Managing Trustee as well as K.R.Prabhakar, the present Managing Trustee have also stated that during flood in December 2015, temple was water logged for four days and all the vital documents got damaged. The 3rd respondent has given complaint to the concerned Police Station. Now, this Court, in suit C.S.No.358 of 2020 filed for framing scheme, appointed a Senior Advocate as Advocate Commissioner-cum-Interim Administrator and management of the temple is with the said Advocate Commissioner-cum-Interim Administrator. The Advocate Commissioner-cum-Interim Administrator is an Officer of the Board and he is in management of the temple. The contention of the learned counsel appearing for the 3rd respondent that accounts from the year 2016 - 2020 have been already submitted before the 2nd respondent and amount of Rs.3,00,000/- has been paid as per the judgment of First Bench in W.A.No.758 of 2020, is not denied by the learned counsel appearing for the petitioner or the learned Additional Government Pleader appearing for the respondents 1 and 2. After going through the records, if any additional amount is required as per the Act, the 2nd respondent will claim the said additional amount and audit the accounts. In such circumstances, the 2nd respondent is directed to take into consideration the documents filed by the petitioner and proceed further as expeditiously as possible.

9.With the above direction, Writ Petition is disposed of. No costs.

SD/-
ASSISTANT REGISTRAR

// TRUE COPY //

SUB ASSISTANT REGISTRAR

kj
To

1.The Secretary to Government
Tamil Development, Religious Endowments
and Information Department
Fort. St. George
Chennai-600 009.

2.The Commissioner
Hindu Religious and Charitable
Endowments Department
Mahatma Gandhi Road
Nungambakkam
Chennai-600 034.

+1cc to Mr.S.Senthilnathan, Advocate Sr.26475
+1cc to the Government Pleader Sr.26987

W.P.No.40398 of 2015

ajs[co]
srg 13/05/2022