IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 12.01.2022

CORAM :

THE HONOURABLE MR.JUSTICE N.SATHISH KUMAR

CRL.O.P.NOS.29141 TO 29159 OF 2017
AND
CRL.M.P.NOS.16463 TO 16481 OF 2017

1. Philip Mani Modayil (A1)
   Director of Church of South India Trust Association,
   Modayil House, Kanjikuzhy P.O.,
   Kottayam, Kerala - 683 004, India.

2. John Samuel, (A2)
   Ex-Director of Church of South India Trust Association,
   Hno.11-23-111, L.B.Nagar, Warangal,
   Andhra Pradesh - 506 002, India.

3. Vijay Kumar Dandin (A3)
   Ex-Director of Church of South India Trust Association,
   Sumitra Opp. Sai Mandir Courpa,
   Llas Compound AIR Road,
   Dharwad, Karnataka - 580 008, India.
   Warangal, Andhra Pradesh - 506 001, India.

4. Prabhakara Rao Dayala (A5)
   Director of Church of South India Trust Association,
   D.No.59-13-36, Gayatri Nagar,
   Vijayawada, Krishna Dist., Andhra Pradesh - 520 008, India.

5. Sathiadas Samuel Nadar (A6)
   Ex-Director of Church of South India Trust Association,
   32/16, A, Kulasekaram Road,
   Marthandam Post,
   Kanyakumari, Tamil Nadu - 629 165, India.

... Petitioners/Accused 1 to 3, 5 & 6 in
CRL.OP.Nos.29141, 29142, 29143 of 2017

1. PHILIP MANI MODAYIL (A1)
   DIRECTOR OF CHURCH OF SOUTH INDIA TRUST
   ASSOCIATION, MODAYIL HOUSE, KANJIKUZHY P.O,
   KOTTAYAM, KERALA-683 004, INDIA.

2. JOY MECDONALD RICHARD (A2)
EX-DIRECTOR OF CHURCH OF SOUTH INDIA TRUST
ASSOCIATION, 139, C.H.B.S.LAYOUT,
VIJAYANAGAR, BANGALORE,
KARNATAKA-560 040, INDIA.

3. MOSES JAYA KUMAR (A3)
EX-DIRECTOR OF CHURCH OF SOUTH INDIA TRUST
ASSOCIATION, ALL SAINTS CHURCH NO.1, HOSUR
ROAD, BANGALORE, KARNATAKA-560 025, INDIA.

4. DEVASAHAYAM TSOUDURY (A4)
EX-DIRECTOR OF CHURCH OF SOUTH INDIA TRUST
ASSOCIATION, 2-5-211, NAKKALAGUTTA,
HANAMKONDA WARANGAL, ANDHRA PRADESH-560 001
INDIA.

5. GLADSTONE JOHN WILSON (A6)
EX-DIRECTOR OF CHURCH OF SOUTH INDIA TRUST
ASSOCIATION, LMS COMPOUND, TRIVANDRUM,
KERALA-695 022, INDIA.

6. SATHIADAS SAMUEL NADAR (A7)
EX-DIRECTOR OF CHURCH OF SOUTH INDIA TRUST
ASSOCIATION, 32/16, A KULASEKARAM ROAD,
MARTHANDAM POST, KANYAKUMARI,
TAMIL NADU-629 165.

... Petitioners/Accused 1 to 4, 6 & 7 in
CRL.OP.Nos.29144, 29145, 29146 of 2017

1. M/S.CHURCH OF SOUTH INDIA
TRUST ASSOCIATION (A1), 5, WHITES ROAD,
ROYAPETTAH, CSI CENTRE, CHENNAI-600 014.

2. PHILIP MANI MODAYIL (A2),
DIRECTOR OF CHURCH OF SOUTH INDIA TRUST
ASSOCIATION, MODAYIL HOUSE, KANJIKUZHY P.O,
KOTTAYAM, KERALA-683 004, INDIA.

3. JOHN SAMUEL (A3)
EX-DIRECTOR OF CHURCH OF SOUTH INDIA TRUST
ASSOCIATION, HNO:11-23-111, L.B.NAGAR
WARANGAL, ANDHRA PRADESH-506 002, INDIA.

4. ABRAHAM BENNET (A4)
DIRECTOR OF CHURCH OF SOUTH INDIA TRUST
ASSOCIATION, PALLIVILA VEEDU, GANDHIPURAM

ROAD, SREEKARIYAM P.O. TRIVANDRAM,
KERALA-695 017, INDIA.

5. DEVAKADASHAM GNANASIGAMONY (A5)
EX-DIRECTOR OF CHURCH OF SOUTH INDIA
TRUST ASSOCIATION, CSI BISHOPS BUNGALOW,
RAMAVARMAPURAM, NAGERCOIL, KANYAKUMARI DT.
TAMIL NADU-629 001, INDIA.

6. SATHIADAS SAMUEL NADAR (A6)
EX-DIRECTOR OF CHURCH OF SOUTH INDIA TRUST
ASSOCIATION, 32/16, A KULASEKARAM ROAD,
MARTHANDAM POST, KANYAKUMARI, TAMIL NADU-629 165.

7. VIMAL SUKUMAR SUGANDHAR BADDA (A7)
DIRECTOR OF CHURCH OF SOUTH
INDIA TRUST ASSOCIATION, H.NO.10-3-66-1
TEACHERS COLONY, EAST MARREDPALLY,
SECUNDERABAD, ANDHRA PRADESH-500 026, INDIA.

8. MOHANRAJ ARUMAINAYAGAM (A8)
DIRECTOR OF CHURCH OF SOUTH INDIA TRUST
ASSOCIATION, NO.160D/36, POLIEPETTAI WEST
KURINCHI NAGAR, 5TH STREET, TUTICORIN,
TAMIL NADU-628 001, INDIA.

9. PRABHAKARA RAO DAYALA (A10)
DIRECTOR OF CHURCH OF SOUTH INDIA TRUST
ASSOCIATION, D.NO.59-13-36, GAYATRI NAGAR,
VIJAYAWADA, KRISHNA DIST.
ANDHRA PRADESH-520 008, INDIA.

... Petitioners/Accused A1 to A8, A10 in
CRL.OP.No.29147 of 2017

1. M/S.CHURCH OF SOUTH INDIA
TRUST ASSOCIATION (A1), 5, WHITES ROAD
ROYAPETTAH, CSI CENTRE, CHENNAI-600 014.

2. PHILIP MANI MODAYIL (A2)
DIRECTOR OF CHURCH OF SOUTH INDIA TRUST
ASSOCIATION, MODAYIL HOUSE, KANJIKUZHY P.O
KOTTAYAM, KERALA-683 004, INDIA.

3. JOHN SAMUEL (A3)
EX-DIRECTOR OF CHURCH OF SOUTH INDIA TRUST
ASSOCIATION, HNO:11-23-111, L.B.NAGAR,
WARANGAL, ANDHRA PRADESH-506 002, INDIA.

4. ABRAHAM BENNET (A4)
DIRECTOR OF CHURCH OF SOUTH INDIA TRUST
ASSOCIATION, PALLIVILA VEEDU, GANDHIPURAM
ROAD, SREEKARIYAM P.O. TRIVANDRAM,
KERALA-695 017, INDIA.

5. DEVAKADASHAM GNANASIGAMONY (A5)
EX-DIRECTOR OF CHURCH OF SOUTH INDIA
TRUST ASSOCIATION, CSI BISHOPS BUNGALOW,
RAMAVARMAPURAM, NAGERCOIL, KANYAKUMARI DT.
TAMIL NADU-629 001, INDIA.

6. MOHANRAJ ARUMAINAYAGAM (A6)
DIRECTOR OF CHURCH OF SOUTH INDIA TRUST
ASSOCIATION, NO.160D/36, POLIEPETTAI WEST
KURINCHI NAGAR, 5TH STREET, TUTICORIN,
TAMIL NADU-628 001, INDIA.

7. PRABHAKARA RAO DAYALA (A8)
DIRECTOR OF CHURCH OF SOUTH INDIA TRUST
ASSOCIATION, D.NO.59-13-36, GAYATRI NAGAR
VIJAYAWADA KRISHNA DIST.
ANDHRA PRADESH-520 008, INDIA.

8. SATHIADAS SAMUEL NADAR (A9)
EX-DIRECTOR OF CHURCH OF SOUTH INDIA TRUST
ASSOCIATION, 32/16, A KULASEKARAM ROAD
MARTHANDAM POST, KANYAKUMARI, TAMIL NADU-629 165.

9. VIMAL SUKUMAR SUGANDHAR BADDA (A10)
DIRECTOR OF CHURCH OF SOUTH
INDIA TRUST ASSOCIATION, H.NO.10-3-66-1
TEACHERS COLONY, EAST MARREDPALLY,
SECUNDERABAD.

... Petitioners/Accused A1 to A6, A8 to A10 in
CRL.OP.No.29148 of 2017

1. M/S.CHURCH OF SOUTH INDIA
TRUST ASSOCIATION (A1), 5, WHITES ROAD
ROYAPETTAH, CSI CENTRE, CHENNAI-600 014.

2. PHILIP MANI MODAYIL (A2)
DIRECTOR OF CHURCH OF SOUTH INDIA TRUST
ASSOCIATION, MODAYIL HOUSE, KANJIKUZHY P.O
KOTTAYAM, KERALA-683 004, INDIA.

3. JOHN SAMUEL (A3)
EX-DIRECTOR OF CHURCH OF SOUTH INDIA TRUST

ASSOCIATION, HNO:11-23-111, L.B.NAGAR
WARANGAL, ANDHRA PRADESH-506 002, INDIA.

4. VIJAY KUMAR DANDIN (A4)
EX-DIRECTOR OF CHURCH OF SOUTH INDIA TRUST
ASSOCIATION, SUMITRA OPP.SAI MANDIR COURPA
LIAS COMPOUND, AIR ROAD, DHARWAD,
KARNATAKA-580 008, INDIA.

5. PRABHAKARA RAO DAYALA (A6)
DIRECTOR OF CHURCH OF SOUTH INDIA TRUST
ASSOCIATION D.NO.59-13-36 GAYATRI NAGAR
VIJAYAWADA KRISHNA DIST. ANDHRA PRADESH-520
008 INDIA.

6. SATHIADAS SAMUEL NADAR (A7)
EX-DIRECTOR OF CHURCH OF SOUTH INDIA TRUST
ASSOCIATION, 32/16, A KULASEKARAM ROAD,
MARTHANDAM POST, KANYAKUMARI, TAMIL NADU-629 165.

7. VIMAL SUKUMAR SUGANDHAR BADDA (A8)
DIRECTOR OF CHURCH OF SOUTH
INDIA TRUST ASSOCIATION, H.NO.10-3-66-1,
TEACHERS COLONY, EAST MARREDPALLY,
SECUNDERABAD, ANDHRA PRADESH-500 026, INDIA.

... Petitioners/Accused 1 to 4, 6 to 8 in
CRL.OP.No.29149 of 2017

1. M/S.CHURCH OF SOUTH INDIA
TRUST ASSOCIATION (A1), 5, WHITES ROAD,
ROYAPETTAH, CSI CENTRE, CHENNAI-600 014.

2. PHILIP MANI MODAYIL (A2)
DIRECTOR OF CHURCH OF SOUTH INDIA TRUST
ASSOCIATION, MODAYIL HOUSE, KANJIKUZHY P.O,
KOTTAYAM, KERALA-683 004, INDIA.

3. JOY MECDONALD RICHARD (A3)
EX-DIRECTOR OF CHURCH OF SOUTH INDIA TRUST
ASSOCIATION, 139, C.H.B.S.LAYOUT
VIJAYANAGAR, BANGALORE, KARNATAKA-560 040,
INDIA.

... Petitioners/Accused A1 to A3 in
CRL.OP.No.29150 of 2017

1. PHILIP MANI MODAYIL (A1)
DIRECTOR OF CHURCH OF SOUTH INDIA TRUST
ASSOCIATION, MODAYIL HOUSE, KANJIKUZHY P.O,
KOTTAYAM, KERALA-683 004, INDIA.

2. JOHN SAMUEL (A2)
EX-DIRECTOR OF CHURCH OF SOUTH INDIA TRUST
ASSOCIATION, HNO:11-23-111, L.B.NAGAR,
WARANGAL, ANDHRA PRADESH-506 002, INDIA.

3. VIJAY KUMAR DANDIN (A3)
EX-DIRECTOR OF CHURCH OF SOUTH INDIA TRUST
ASSOCIATION, SUMITRA OPP.SAI MANDIR COURPA
LIAS COMPOUND AIR ROAD, DHARWAD,
KARNATAKA-580 008, INDIA, WARANGAL
ANDHRA PRADESH-506 001, INDIA.

4. MOHANRAJ ARUMAINAYAGAM (A4)
DIRECTOR OF CHURCH OF SOUTH INDIA TRUST
ASSOCIATION, NO.16OD/36, POLEPETTAI WEST
KURINCHI NAGAR, 5TH STREET, TUTICORIN
TAMILNADU-628 001, INDIA.

5. PRABHAKARA RAO DAYALA (A6)
DIRECTOR OF CHURCH OF SOUTH INDIA TRUST
ASSOCIATION, D.NO.59-13-36, GAYATRI NAGAR,
VIJAYAWADA, KRISHNA DIST.
ANDHRA PRADESH-520 008 INDIA.

6. SATHIADAS SAMUEL NADAR (A7)
EX-DIRECTOR OF CHURCH OF SOUTH INDIA TRUST
ASSOCIATION, 32/16, A KULASEKARAM ROAD,
MARTHANDAM POST, KANYAKUMARI, TAMIL NADU-629 165.

... Petitioners/Accused 1 to 4, 6 & 7 in
CRL.OP.Nos.29151, 29152 of 2017

1. PHILIP MANI MODAYIL (A1)
DIRECTOR OF CHURCH OF SOUTH INDIA TRUST
ASSOCIATION, MODAYIL HOUSE, KANJIKUZHY P.O
KOTTAYAM, KERALA-683 004, INDIA.

2. JOY MECDONALD RICHARD (A2)
EX-DIRECTOR OF CHURCH OF SOUTH INDIA TRUST
ASSOCIATION, 139, C.H.B.S.LAYOUT,
VIJAYANAGAR, BANGALORE, KARNATAKA-560 040
INDIA.

3. MOSES JAYA KUMAR (A3)
EX-DIRECTOR OF CHURCH OF SOUTH INDIA TRUST
ASSOCIATION, ALL SAINTS CHURCH NO.1, HOSUR
ROAD, BANGALORE, KARNATAKA-560 025, INDIA.

4. DEVASAHAYAM TSOUDURY (A4)
EX-DIRECTOR OF CHURCH OF SOUTH INDIA TRUST
ASSOCIATION, 2-5-211, NAKKALAGUTTA
HANAMKONDA WARANGAL, ANDHRA PRADESH-560 001
INDIA.

5. GLADSTONE JOHN WILSON (A6)
EX-DIRECTOR OF CHURCH OF SOUTH INDIA TRUST
ASSOCIATION, LMS COMPOUND, TRIVANDRUM,
KERALA-695 022, INDIA.

6. SATHIADAS SAMUEL NADAR (A7)
EX-DIRECTOR OF CHURCH OF SOUTH INDIA TRUST
ASSOCIATION, 32/16, A KULASEKARAM ROAD,
MARTHANDAM POST, KANYAKUMARI, TAMIL NADU-629 165.

... Petitioners/Accused 1 to 4, 6 & 7 in
CRL.OP.Nos.29153, 29154 of 2017

1. PHILIP MANI MODAYIL (A1)
DIRECTOR OF CHURCH OF SOUTH INDIA TRUST
ASSOCIATION, MODAYIL HOUSE, KANJIKUZHY P.O
KOTTAYAM, KERALA-683 004, INDIA.

2. JOHN SAMUEL (A2)
EX-DIRECTOR OF CHURCH OF SOUTH INDIA TRUST
ASSOCIATION, HNO:11-23-111, L.B.NAGAR,
WARANGAL, ANDHRA PRADESH-506 002, INDIA.

3. ABRAHAM BENNET (A3)
DIRECTOR OF CHURCH OF SOUTH INDIA TRUST
ASSOCIATION, PALLIVILA VEEDU, GANDHIPURAM
ROAD, SREEKARIYAM P.O. TRIVANDRAM,
KERALA-695 017, INDIA.

4. DEVAKADASHAM GNANASIGAMONY (A4)
EX-DIRECTOR OF CHURCH OF SOUTH INDIA
TRUST ASSOCIATION, CSI BISHOPS BUNGALOW,
RAMAVARMAPURAM, NAGERCOIL, KANYAKUMARI DT.
TAMIL NADU-629 001, INDIA.

5. PRABHAKARA RAO DAYALA (A6)
DIRECTOR OF CHURCH OF SOUTH INDIA TRUST

ASSOCIATION, D.NO.59-13-36, GAYATRI NAGAR
VIJAYAWADA, KRISHNA DIST.
ANDHRA PRADESH-520 008, INDIA.

6. SATHIADAS SAMUEL NADAR (A7)
EX-DIRECTOR OF CHURCH OF SOUTH INDIA TRUST
ASSOCIATION, 32/16 A KULASEKARAM ROAD,
MARTHANDAM POST, KANYAKUMARI, TAMIL NADU-629 165.

7. VIMAL SUKUMAR SUGANDHAR BADDA (A8)
DIRECTOR OF CHURCH OF SOUTH
INDIA TRUST ASSOCIATION, H.NO.10-3-66-1,
TEACHERS COLONY, EAST MARREDPALLY,
SECUNDERABAD, ANDHRA PRADESH-500 026, INDIA.

... Petitioners/Accused 1 to 4, 6 to 8 in
CRL.OP.No.29155 of 2017

1. PHILIP MANI MODAYIL (A1)
DIRECTOR OF CHURCH OF SOUTH INDIA TRUST
ASSOCIATION, MODAYIL HOUSE, KANJIKUZHY P.O,
KOTTAYAM, KERALA-683 004, INDIA.

2. JOY MECDONALD RICHARD (A2)
EX-DIRECTOR OF CHURCH OF SOUTH INDIA TRUST
ASSOCIATION, 139, C.H.B.S.LAYOUT,
VIJAYANAGAR, BANGALORE, KARNATAKA-560 040
INDIA.

3. VIJAY KUMAR DANDIN (A3)
EX-DIRECTOR OF CHURCH OF SOUTH INDIA TRUST
ASSOCIATION, SUMITHRA, OPP.SAI MANDIR COURPA
LIAS COMPOUND, AIR ROAD, DHARWAD,
KARNATAKA-580 008 INDIA.

4. MOHANRAJ ARUMAINAYAGAM (A4)
EX-DIRECTOR OF CHURCH OF SOUTH INDIA TRUST
ASSOCIATION, NO.160D/36, POLEPETTAI WEST
KURINCHI NAGAR, 5TH STREET, TUTICORIN,
TAMIL NADU-628 001, INDIA.

5. PRABHAKARA RAO DAYALA (A6)
DIRECTOR OF CHURCH OF SOUTH INDIA TRUST
ASSOCIATION, D.NO.59-13-36, GAYATRI NAGAR,
VIJAYAWADA, KRISHNA DIST.
ANDHRA PRADESH-520 008, INDIA.

6. SATHIADAS SAMUEL NADAR (A7)
EX-DIRECTOR OF CHURCH OF SOUTH INDIA TRUST
ASSOCIATION, 32/16, A KULASEKARAM ROAD,
MARTHANDAM POST, KANYAKUMARI,
TAMIL NADU-629 165.

7. VIMAL SUKUMAR SUGANDHAR BADDA (A8)
DIRECTOR OF CHURCH OF SOUTH INDIA
TRUST ASSOCIATION, H.NO.10-3-66-1, TEACHERS
COLONY, EAST MARREDPALLY, SECUNDERABAD
ANDHRA PRADESH-500 026, INDIA.

... Petitioners/Accused 1 to 4, 6 to 8 in
CRL.OP.No.29156 of 2017

1. PHILIP MANI MODAYIL (A1)
DIRECTOR OF CHURCH OF SOUTH INDIA TRUST
ASSOCIATION, MODAYIL HOUSE, KANJIKUZHY P.O
KOTTAYAM, KERALA-683 004, INDIA.

2. JOY MECDONALD RICHARD (A2)
EX-DIRECTOR OF CHURCH OF SOUTH INDIA TRUST
ASSOCIATION, 139, C.H.B.S.LAYOUT,
VIJAYANAGAR, BANGALORE, KARNATAKA-560 040
INDIA.

3. MOSES JAYA KUMAR (A3)
EX-DIRECTOR OF CHURCH OF SOUTH INDIA TRUST
ASSOCIATION, ALL SAINTS CHURCH NO.1, HOSUR
ROAD, BANGALORE, KARNATAKA-560 025, INDIA.

4. DEVASAHAYAM TSOUDURY (A4)
EX-DIRECTOR OF CHURCH OF SOUTH INDIA TRUST
ASSOCIATION, 2-5-211, NAKKALAGUTTA
HANAMKONDA WARANGAL, ANDHRA PRADESH-560 001,
INDIA.

5. GLADSTONE JOHN WILSON (A6)
EX-DIRECTOR OF CHURCH OF SOUTH INDIA TRUST
ASSOCIATION, LMS COMPOUND, TRIVANDRUM,
KERALA-695 022, INDIA.

6. SATHIADAS SAMUEL NADAR (A7)
EX-DIRECTOR OF CHURCH OF SOUTH INDIA TRUST
ASSOCIATION, 32/16, A KULASEKARAM ROAD,
MARTHANDAM POST, KANYAKUMARI,
TAMIL NADU-629 165.

7. VIMAL SUKUMAR SUGANDHAR BADDA (A8)
DIRECTOR OF CHURCH OF SOUTH INDIA
TRUST ASSOCIATION, H.NO.10-3-66-1, TEACHERS
COLONY, EAST MARREDPALLY, SECUNDERABAD,
ANDHRA PRADESH-500 026, INDIA.

... Petitioners/Accused 1 to 4, 6 to 8 in
CRL.OP.No.29157 of 2017

1. PHILIP MANI MODAYIL (A1)
DIRECTOR OF CHURCH OF SOUTH INDIA TRUST
ASSOCIATION, MODAYIL HOUSE, KANJIKUZHY P.O,
KOTTAYAM, KERALA-683 004, INDIA.

2. JOHN SAMUEL (A2)
EX-DIRECTOR OF CHURCH OF SOUTH INDIA TRUST
ASSOCIATION, HNO:11-23-111, L.B.NAGAR,
WARANGAL, ANDHRA PRADESH-506 002, INDIA.

3. ABRAHAM BENNET (A3)
DIRECTOR OF CHURCH OF SOUTH INDIA TRUST
ASSOCIATION, PALLIVILA VEEDU, GANDHIPURAM
ROAD, SREEKARIYAM P.O. TRIVANDRAM,
KERALA-695 017 INDIA.

4. DEVASAHAYAM TSOUDURY (A4)
EX-DIRECTOR OF CHURCH OF SOUTH INDIA TRUST
ASSOCIATION, 2-5-211, NAKKALAGUTTA
HANAMKONDA WARANGAL, ANDHRA PRADESH-506 001
INDIA.

5. MOHANRAJ ARUMAINAYAGAM (A5)
DIRECTOR OF CHURCH OF SOUTH INDIA TRUST
ASSOCIATION, NO.160D/36, POLIEPETTAI WEST
KURINCHI NAGAR, 5TH STREET, TUTICORIN,
TAMIL NADU-628 001, INDIA.

6. PRABHAKARA RAO DAYALA (A7)
DIRECTOR OF CHURCH OF SOUTH INDIA TRUST
ASSOCIATION, D.NO.59-13-36, GAYATRI NAGAR
VIJAYAWADA, KRISHNA DIST.
ANDHRA PRADESH-520 008 INDIA.

7. SATHIADAS SAMUEL NADAR (A8)
EX-DIRECTOR OF CHURCH OF SOUTH INDIA TRUST
ASSOCIATION, 32/16, A KULASEKARAM ROAD
MARTHANDAM POST, KANYAKUMARI, TAMIL NADU-629 165.

... Petitioners/Accused 1 to 5, 7 & 8 in
CRL.OP.No.29158 of 2017

1. PHILIP MANI MODAYIL (A1)
DIRECTOR OF CHURCH OF SOUTH INDIA TRUST
ASSOCIATION, MODAYIL HOUSE, KANJIKUZHY P.O,
KOTTAYAM, KERALA-683 004, INDIA.

2. JOHN SAMUEL (A2)
EX-DIRECTOR OF CHURCH OF SOUTH INDIA TRUST
ASSOCIATION, HNO:11-23-111, L.B.NAGAR,
WARANGAL, ANDHRA PRADESH-506 002, INDIA.

3. ABRAHAM BENNET (A3)
DIRECTOR OF CHURCH OF SOUTH INDIA TRUST
ASSOCIATION, PALLIVILA VEEDU, GANDHIPURAM
ROAD, SREEKARIYAM P.O. TRIVANDRAM,
KERALA-695 017 INDIA.

4. DEVAKADASHAM GNANASIGAMONY (A4)
DIRECTOR OF CHURCH OF SOUTH INDIA TRUST
ASSOCIATION, CSI BISHOPS BUNGALOW,
RAMAVARMAPURAM, NAGERCOIL, KANYAKUMARI DT.
TAMIL NADU-629 001, INDIA.

5. PRABHAKARA RAO DAYALA (A6)
DIRECTOR OF CHURCH OF SOUTH INDIA TRUST
ASSOCIATION, D.NO.59-13-36, GAYATRI NAGAR,
VIJAYAWADA, KRISHNA DIST.
ANDHRA PRADESH-520 008, INDIA.

6. SATHIADAS SAMUEL NADAR (A7)
EX-DIRECTOR OF CHURCH OF SOUTH INDIA TRUST
ASSOCIATION, 32/16, A KULASEKARAM ROAD,
MARTHANDAM POST, KANYAKUMARI, TAMIL NADU-629 165.

7. VIMAL SUKUMAR SUGANDHAR BADDA (A8)
DIRECTOR OF CHURCH OF SOUTH
INDIA TRUST ASSOCIATION, H.NO.10-3-66-1,
TEACHERS COLONY, EAST MARREDPALLY,
SECUNDERABAD, ANDHRA PRADESH-500 026, INDIA.

... Petitioners/Accused 1 to 4, 6 to 8 in
CRL.OP.No.29159 of 2017

Vs.

The Deputy Registrar of Companies,
Tamil Nadu, Chennai,
Having office at Shastri Bhavan,
26, Haddows Road, Chennai – 6.
... Respondent/Complainant in all CRL.O.P's

Prayer : Criminal Original Petition filed under Section 482 Cr.P.C., to call for the records in E.O.C.C.Nos.207, 206, 205, 210, 209, 208, 222, 221, 215, 204, 214, 213, 212, 211, 219, 218, 217, 216, 220 of 2013 respectively on the file of the Additional Chief Metropolitan Magistrate (Economic Offences-II) Chennai, and quash the same, so far as the petitioners are concerned.

For Petitioners	:	Mr.N.R.Elango Senior Counsel for Mr.V.Jayaprakash in all petitions
For Respondent	:	Mr.K.Ramanamoorthy Central Government Standing Counsel in all petitions

COMMON ORDER

These Criminal Original Petitions have been filed to quash the proceedings initiated by the respondent for various offences punishable under Sections 211(7), 210(5), 217(5), 629A, 25, 209 (8) of the Companies Act, 1956 ("Companies Act" for brevity), which attracts a maximum punishment of imprisonment which may extend up to six months or fine which may extend to Rs.10,000/- or both.

2.The petitioners are the Directors and Ex-Directors of Church of South India Trust Association.

3.The crux of the prosecution in each case is as follows :

Crl.O.P.No.29141 of 2017 : (E.O.C.C.No.207 of 2013)

3.1.The allegations in the complaint are that, during inspection, it was observed that the balance sheet and income and expenditure account for the period ending 31.03.2010 were laid after the period ending by more than six months in the AGM held on 28.09.2010, contravening Section 210 of the Companies Act.

Crl.O.P.No.29142 of 2017 : (E.O.C.C.No.206 of 2013)

3.2.The allegations in the complaint are that, during inspection, it was observed that the company has not attached the Directors report in the Audited statement of accounts and balance sheet for the financial year ending 31.03.2010 and has also not furnished the Directors' Responsibility Statement, contravening Section 217(2AA) of the Companies Act.

Crl.O.P.No.29143 of 2017 : (E.O.C.C.No.205 of 2013)

3.3.The allegations in the complaint are that, during inspection, it was observed that the balance sheet as on 31.03.2010 does not give true and fair view of the state of affairs of the company, contravening Section 211(1) of the Companies Act.

Crl.O.P.No.29144 of 2017 : (E.O.C.C.No.210 of 2013)

3.4.The allegations in the complaint are that, during inspection, it was observed that the company has not attached the Directors report in the Audited statement of accounts and balance sheet for the financial year ending 31.03.2008 and has also not furnished the Directors' Responsibility Statement, contravening Section 217(2AA) of the Companies Act.

Crl.O.P.No.29145 of 2017 : (E.O.C.C.No.209 of 2013)

3.5.The allegations in the complaint are that, during inspection, it was observed that the company has not given the details of the secured creditors in the balance sheet as at 31.03.2008, including the interest accrued and dues on secured loans and nature of security, contravening Section 211 r/w. Part I of Schedule VI of the Companies Act.

Crl.O.P.No.29146 of 2017 : (E.O.C.C.No.208 of 2013)

3.6.The allegations in the complaint are that, during inspection, it was observed that the balance sheet and income and expenditure account for the period ending 31.03.2008 were laid after the period ending by more than six months in the AGM held on 11.02.2009, contravening Section 210 of the Companies Act.

Crl.O.P.No.29147 of 2017 : (E.O.C.C.No.222 of 2013)

3.7.The allegations in the complaint are that, during inspection, it was observed that the company has not given 21 days notice in writing for calling the AGM, contravening 171(1) of the Companies Act.

Crl.O.P.No.29148 of 2017 : (E.O.C.C.No.221 of 2013)

3.8.The allegations in the complaint are that, during inspection, it was observed that there is no control mechanism or monitoring mechanism in the company as to the end use of the money or the expenditure incurred by various units and sub units, contravening Section 25 of the Companies Act r/w. Rules prescribed in the manual.

Crl.O.P.No.29149 of 2017 : (E.O.C.C.No.215 of 2013)

3.9.The allegations in the complaint are that, during inspection, it was observed that there is no control mechanism or monitoring mechanism in the company as to the end use of the money or the expenditure incurred by various units and sub units, contravening Section 25 of the Companies Act r/w. Rules prescribed in the manual.

Crl.O.P.No.29150 of 2017 : (E.O.C.C.No.204 of 2013)

3.10.The allegations in the complaint are that, during inspection, it was observed that the Articles of the company were amended without the special resolution and without approval of the Central Government, contravening Section 31 of the Companies Act.

Crl.O.P.No.29151 of 2017 : (E.O.C.C.No.214 of 2013)

3.11.The allegations in the complaint are that, during inspection, it was observed that the company has not maintained proper Books of Account with respect to all sums of money received and expended by the company, contravening Section 209 (1) of the Act.

Crl.O.P.No.29152 of 2017 : (E.O.C.C.No.213 of 2013)

3.12.The allegations in the complaint are that, during inspection, it was observed that the company has not given the details of the secured creditors in the balance sheet as at 31.03.2008, 31.03.2009, 31.03.2010 and 31.03.2011, including the interest accrued and dues on secured loans and nature of security, contravening Section 211 r/w. Part I of Schedule VI of the Companies Act.

Crl.O.P.No.29153 of 2017 : (E.O.C.C.No.212 of 2013)

3.13.The allegations in the complaint are that, during inspection, it was observed that the Management have not given the fullest information and explanation in their report on reservation, qualification or adverse remark contained in Auditor's Report, contravening Section 217(3) of the Companies Act.

Crl.O.P.No.29154 of 2017 : (E.O.C.C.No.211 of 2013)

3.14.The allegations in the complaint are that, during inspection, it was observed that the company has not maintained proper Books of Account with respect to all sums of money received and expended by the company, contravening Section 209 (1) of the Act.

Crl.O.P.No.29155 of 2017 : (E.O.C.C.No.219 of 2013)

3.15.The allegations in the complaint are that, during inspection, it was observed that the balance sheet as on 31.03.2011 does not give true and fair view of the state of affairs of the company, contravening Section 211(1) of the Companies Act.

Crl.O.P.No.29156 of 2017 : (E.O.C.C.No.218 of 2013)

3.16.The allegations in the complaint are that, during inspection, it was observed that the balance sheet as on 31.03.2010 and the Income and Expenditure Account of the company does not give true and fair view of the state of affairs of the company, contravening Sections 211(1) and 211(2) of the Companies Act.

Crl.O.P.No.29157 of 2017 : (E.O.C.C.No.217 of 2013)

3.17.The allegations in the complaint are that, during inspection, it was observed that the balance sheet as on 31.03.2008 and the Income and Expenditure Account of the company does not give true and fair view of the state of affairs of the company, contravening Sections 211(1) and 211(2) of the Companies Act.

Crl.O.P.No.29158 of 2017 : (E.O.C.C.No.216 of 2013)

3.18.The allegations in the complaint are that, during inspection, it was observed that the company has not given the details of the secured creditors in the balance sheet as at 31.03.2011, including the interest accrued and dues on secured loans and nature of security, contravening Section 211 r/w. Part I of Schedule VI of the Companies Act.

Crl.O.P.No.29159 of 2017 : (E.O.C.C.No.220 of 2013)

3.19.The allegations in the complaint are that, during inspection, it was observed that the balance sheet and income and expenditure account for the period ending 31.03.2011 were laid after the period ending by more than six months in the AGM held on 05.10.2011, contravening Section 210 of the Companies Act.

4.Therefore the aforesaid prosecutions have been launched by the respondent as against the petitioners, who are the Directors and Ex-Director of the company at the relevant point of time.

5.The learned Senior Counsel appearing for the petitioners submitted that the complaints are bereft of details and there are no details as to the date of the inspection and date of alleged occurrence and the complaints have been filed with an inordinate delay, which is barred by limitation and there are no details in the complaints as to when the application was filed for obtaining sanction and when sanction was accorded to exclude the limitation period. The learned Senior Counsel further submitted that the very complaint itself indicates that the show cause notice was issued in the year 2013, i.e., after three years from the date of alleged violations/offence in the year 2010. Therefore, the complaints are expressly barred by limitation. Therefore, the learned Senior Counsel submitted that the trial Court ought not to have taken cognizance of the complaints and very taking cognizance itself is barred by Section 468 Cr.P.C. Hence, the learned Senior Counsel prayed for quashing the prosecutions launched by the respondent.

6.The learned Standing Counsel appearing for the respondent submitted that, in some of the cases, provisions of law have not been properly made and in fact, it is averred as if there is violation of Section 25 of the Companies Act, 1956, but the violations are only under Section 211(7) of the Act. Hence, it is his submission that such mis-quoting of the provisions in the petitions itself amounts to suppression of material facts.

Moreover, the complaints have been filed for the alleged offences found out during the inspection said to have been conducted as per Section 209 of the Companies Act, 1956, therefore, these petitions are liable to be dismissed.

7.Heard the learned Senior Counsel appearing for the petitioners and the learned Standing Counsel appearing for the respondent and also perused the entire materials available on record.

8.Though the complaints indicate that there were some violations of the provisions of the Companies Act, 1956, the complaints are bereft of details as to the nature of the inspection carried out and when such inspection was carried out and what was the date of the alleged offence, etc. Further, the complaint itself indicates that the complainant acquired the knowledge of the offence only in the year 2013, after the direction given by the Department of Company Affairs, Chennai, to launch prosecution. Thereafter, show cause notices were issued on various dates thereafter. It is relevant to note that the maximum punishment for the alleged offences is imprisonment for a period of six months or fine to an extent of Rs.10,000/- or both.

9.Section 468 Cr.P.C. reads as follows :

> "468. Bar to taking cognizance after lapse of the period of limitation :-
>
> (1) Except as otherwise provided elsewhere in this Code, no Court, shall take cognizance of an offence of the category specified in sub-section (2), after the expiry of the period of limitation.
>
> (2) The period of limitation shall be—
>
> (a) six months, if the offence is punishable with fine only;
>
> (b) one year, if the offence is punishable with imprisonment for a term not exceeding one year;
>
> (c) three years, if the offence is punishable with imprisonment for a term exceeding one year but not exceeding three years.
>
> (3) For the purposes of this section, the period of limitation, in relation to offences which may be tried together, shall be determined with reference to the offence which is punishable with the more severe punishment or, as the case may be, the most severe punishment."

10.In such case, the complaints ought to have been filed within a period of one year from the date of alleged occurrence. Section 470 Cr.P.C. deals with exclusion of time in certain cases. Clause (3) of Section 470 Cr.P.C. indicates that, where notice of prosecution for an offence has been given, or where, under any law for the time being in force, the previous consent or sanction of the Government or any other authority is required for the institution of any prosecution for an offence, than, in computing the period of limitation, the period of such notice or, as the case may be, the time required for obtaining such consent or sanction shall be excluded. The explanation appended to Clause (3) of Section 470 Cr.P.C. makes it clear that, in computing the time required for obtaining the consent or sanction of the Government or any other authority, the date on which the application was made for obtaining the consent or sanction and the date of receipt of the order of the Government or other authority shall both be excluded.

11.From the above explanation, it is very clear that the period from the date of application for obtaining consent or sanction till the date of according such sanction, shall be excluded. However, it is relevant to note that the entire complaint is bereft of details as to when such application for sanction was made and when the sanction was obtained, whereas, in the complaints, it is generally stated as if the complainant acquired the knowledge of the offence only in the year 2013.

12.When a person is sought to be prosecuted under penal law, then the statutory mandate is that the prosecution ought to have been launched in a particular manner within the period of limitation. One cannot take advantage of the fact that they have acquired the knowledge of the alleged occurrence only at a later point of time, after the orders of the superior officials, and file a complaint and try to fit into the period of limitation. When a person is sought to be implicated in a criminal case, which involves life and liberty of the person, statutory provisions have to be followed strictly. However, in the present case, the complaints are totally silent about the date on which the sanction was sought, sanction was accorded, etc. Not even a statement is found in the complaints as to when the sanction was accorded and it is only averred that, on the instructions of the superior officials, the prosecution has been launched. It is pertinent to note that the prosecution has been launched in the year 2013, i.e., after three years from the alleged violations pointed out in the year 2010.

13.In such view of the matter, this Court is of the view that the very lodging of the complaints by the respondent beyond the period of limitation cannot be sustained in the eye of law. Therefore, this Court can very well invoke its jurisdiction under Section 482 Cr.P.C. and quash the prosecutions, to prevent the persons being implicated from facing the ordeal of trial.

14.Moreover, the contention of the learned Standing Counsel for the respondent with regard to wrong quoting of provisions of law in some of the petitions, has no relevance at all. Mere quoting wrong provisions of law will not make any difference. The ultimate aim is to see the object of the petition for which it was filed. Therefore, this Court is of the view that such contention has no force.

15.Having regard to the above discussion and the facts that the complaints are barred by limitation and that there are no details in the complaints as to the date and nature of sanction and only on instructions of the superior officials, these complaints have been filed, and that the exclusion of time cannot be sought by the complainant in these cases, all the Criminal Original Petitions are allowed and the proceedings before the trial Court are quashed. Consequently, connected miscellaneous petitions are closed.

16.The learned Standing Counsel appearing for the respondent is entitled to separate fees for each case.

Sd/-
Assistant Registrar(CS-II)

//True Copy//

Sub Assistant Registrar

mkn

To

1. The Additional Chief Metropolitan Magistrate
(Economic Offences-II), Chennai.

2. The Deputy Registrar of Companies,
Tamil Nadu, Chennai,
Having office at Shastri Bhavan,
26, Haddows Road, Chennai – 6.

+1cc to Mr.V.Jayaprakash, Petitioner, Advocate, S.R.No.2969

+1cc to Mr.K.Ramanamoorthy, Respondent, Advocate, S.R.No.3214

Crl.O.P.Nos.29141 to 29159 of 2017

NR(CO)
RLP(16/02/2022)