



BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

RESERVED ON	30.03.2022
DELIVERED ON	12.04.2022

WEB COPY

CORAM:

THE HONOURABLE MR.JUSTICE PARESH UPADHYAY
and
THE HONOURABLE MR.JUSTICE R.VIJAYAKUMAR

W.A(MD) .Nos.29 & 30 of 2022
and CMP(MD) .Nos.586 & 587 of 2022

W.A(MD) .No.29 of 2022

N.Kannan

...Appellant/6th Respondent
/5th Respondent

Vs

1.Yadhavar Kalvi Nidhi

A Registered Society Running Yadhava College
and Yadhava College of Education
Govindarajan Campus
Tirupalai, Madurai
Madurai District
Represented by the Hon'ble Court
appointed Administrator
Vide Judgment in W.P(MD).No.14362 of 2019
and batch dated 31.03.2021

...1st Respondent/Petitioner/--

2.G.Velusamy

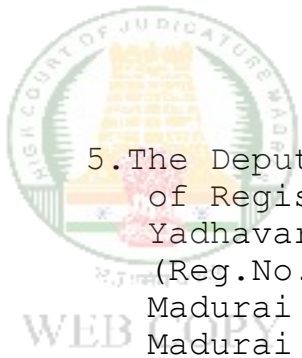
...2nd Respondent/1st Respondent
/Writ Petitioner

3.The State of Tamil Nadu

Represented by its Principal Secretary
Commercial Taxes and Registration (M1) Department
Fort St.George
Chennai 600 009

4.The Inspector General of Registration

Santhome
Chennai 600 028



5.The Deputy Inspector General
of Registration and Special Officer
Yadhavar Kalvi Nithi
(Reg.No.85/1962)
Madurai
Madurai District

6.V.Vasuki
Deputy Inspector General of Registration
and Special Officer
Yadhavar Kalvi Nithi
(Reg.No.85 of 1962)
Madurai, Madurai District

...Respondents 3 to 5
/Respondents 2 to 6
/Respondents 1 to 4

W.A(MD) .No.30 of 2022

N.Kannan ...Appellant/7th Respondent
/6th Respondent

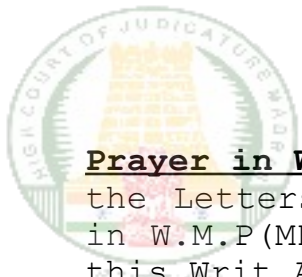
Vs

1.Yadhavar Kalvi Nidhi
A Registered Society Running Yadhava College
and Yadhava College of Education
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...1st Respondent/Petitioner/--

2.K.P.Navaneetha Krishnan ...2nd Respondent/1st Respondent
/Petitioner

3.The State of Tamil Nadu
Represented by its Principal Secretary
Commercial Taxes and Registration (M1) Department
Fort St.George
Chennai 600 009



Prayer in WA(MD) .No.30 of 2022: Writ Appeal filed under clause 15 of the Letters Patent, to set aside the order dated 22.12.2021 passed in W.M.P(MD).No.18286 of 2021 in W.P(MD).No.21218 of 2019 and allow this Writ Appeal.

PRAYER IN WMP(MD) . 18286/ 2021 IN WP(MD) .21218/2019:

To Permit Yadhavar Kalvi Nidhi , the Petitioner herein to go for a new membership drive by inviting persons belonging to Yadava community by publication in Newspapers to become members of the society so as to enable the Honble administrator to conduct elections to the society and further felicitation of smooth assumption of office by the duly elected office bearers of the society and thereby render justice.

PRAYER IN WP(MD) . 21218/ 2019 :

Writ Petition is filed under Article 226 of the Constitution of India, praying this Court Calling for the records relating to the impugned order issued by the 3rd respondent herein in Na.Ka.No.5678/E3/2018 dated 17.9.2019 quash the same, and further direct the 3rd respondent herein to conduct election to Yadhavar Kalvi Nidhi after incorporating the true list of deserving members from the General Body of both Yadhava Kalvi Nidhi and Yadhava College as per the report of the Inspector General of Registration dated 28.3.2012.

In W.A(MD) .No.29 of 2022

For Appellant : Mr.A.L.Somayaji
Senior Counsel
For Mr.Abdul Saleem

For R1 : Mr.K.Rajasekaran
For R2 : Mr.M.Ajmal Khan
Senior Counsel
for M/s.Ajmal Associates
For R3 & R4 : Mr.S.Shanmugavel
Additional Government Pleader
For R5 & R6 : No appearance

In W.A(MD) .No.30 of 2022

For Appellant : Mr.A.L.Somayaji
Senior Counsel
For Mr.Abdul Saleem



For R1 : Mr.K.Rajasekaran

For R2 : Mr.E.V.N.Siva

For R3 & R4 : Mr.S.Shanmugavel
Additional Government Pleader

For R5, R6 & R8: No appearance

For R7 : Mr.H.Arumugam

COMMON JUDGMENT

(Made by **R.VIJAYAKUMAR, J.**)

The present Writ Appeals in WA(MD).Nos.29 and 30 of 2022 arise out of interim orders passed in W.M.P(MD).Nos.18282 and 18286 of 2021 in W.P(MD).Nos.21216 and 21218 of 2019 respectively.

2.In W.A(MD).No.29 of 2022, the fifth respondent in the writ petition is the appellant. In W.A(MD).No.30 of 2022, the sixth respondent in the writ petition is the appellant.

2.(i).Factual background:

Yadhavar Kalvi Nidhi was registered as a society in the year 1962 under Tamil Nadu Societies Registration Act, 1860. The said Society started Yadhava College in the year 1969. Later, the Society was deemed to be registered under Tamil Nadu Societies Registration Act, 1975. The said Society is the Educational Agency of Yadhava College. The College is governed by the provisions of Tamil Nadu Private Colleges (Regulation) Act, 1976. The said facts are not in dispute.

3.In the year 2018, several disputes arose between the office bearers on one side and members on the other side of the society with regard to the administration of the Society and the College. Since there was stalemate in the administration of the society and the college, the Inspector General of Registration submitted a report. The Government passed G.O.(Ms).No.96, Commercial Taxes and Registration (M1) Department on 27.07.2018 under which a Special Officer was appointed to administer the Society by invoking Section 34-A of Tamil Nadu Societies Registration Act, 1975. The said Government order was challenged by one K.P.Navaneethakrishnan in W.P (MD).No.17982 of 2018.

4.The Government issued G.O (Ms).No.212 , Higher Education (D2) Department on 05.09.2018 appointing a Special Officer to administer the Yadhava College by invoking Section 14-A of the Tamil Nadu Private Colleges (Regulation) Act, 1976. The said Government order was challenged by one K.P.Navaneethakrishnan under W.P(MD).No.20242 of 2018.



5. Several Writ petitions were filed before the Madurai Bench of Madras High Court relating to the administration of the above said society and college. On 12.04.2019, the Principal Secretary to Government issued a proceeding to the Inspector General of Registration requesting him to identify the life members of the society and thereafter, prepare a list of genuine members of the society and conduct the election. On 26.06.2019, the Inspector General of Registration has sent a communication to the Special Officer appointed to administer the society directing him to identify the genuine and qualified members of the society and thereafter, conduct the election. One Mr.G.Veluchamy filed W.P(MD). No.21216 of 2019 seeking mandamus to prepare electoral list/membership list and hold elections to the Society strictly in accordance with the above said proceedings dated 12.04.2019 and clarification dated 26.06.2019.

6. On 17.09.2019, the Deputy Inspector of Registration who was the Special Officer of the Society issued an election notification for conducting election to the Society. The said election notification was challenged by one K.P.Navaneethakrishnan in W.P (MD).No.21218 of 2019.

7.Appointment of Administrator :

7(i). Apart from the above referred writ petitions, some other writ petitions were also filed touching upon the administration and management of the Society as well as the College. All the writ petitions were heard together and a common order was passed by a learned Single Judge of this Court on 31.03.2021. As per the said order, G.O.Ms.No.96, Commercial Taxes and Registration (M1) Department, dated 27.07.2018 under which, a Special Officer was appointed to administer the Society was set aside. G.O.Ms.No.212, Higher Education (D2) Department, dated 05.09.2018 under which a Special Officer was appointed for administration of the college was also set aside. The learned Single Judge was pleased to appoint a retired Judge of this Court to take over the administration and management of the Society as well as the College. The operative portion which is relevant for the purpose of disposing of the above Writ Appeals is extracted as follows:

"14.The brief narrative of the above would disclose that as on date neither the society nor the College Management Committee is in charge of the society or the college, in the face of the recurring dispute and giving rise to multiple and plethora of challenges before this Court through various Writ Petitions. From the records, it could also be seen that a scheme suit is pending as on date in O.S.No.587 of 2008 before the Court of Subordinate Judge, Madurai, in regard to the mismanagement of the society. Further, in one of the Writ Petitions, it is also averred that nearly 5282 life members who paid life membership subscription to both the society and the College Management



Committee, whose names had been willfully omitted without any notice to them. In the said circumstances, the foundation of dispute and the most imperative of all the controversies is in relation to the finalisation of valid life members of the society and the College Management Committee and the numbers vary from 58 to over five thousand or over 17 thousand, as the case may be. Therefore, the magnitude of said dispute assumes Himalayan proportion in identifying the actual and valid life members of the society as well as the College Management Committee.

20(i). The Hon-ble Administrator would be the sole in-charge of the administration of the society (Yadhavar Kalvi Nidhi) as well as the administration of the college (Yadhava College), henceforth after assumption of charge. The Hon-ble Administrator may initiate appropriate action for bringing the finances of the society and the college under his control and supervision during the period of his administration.

(ii) The Hon-ble Administrator is requested to accord first priority for identification of the actual valid life members of the society and the Management Committee of the College which appear to be the bone of contention among the warring members of the society and the College Management Committee.

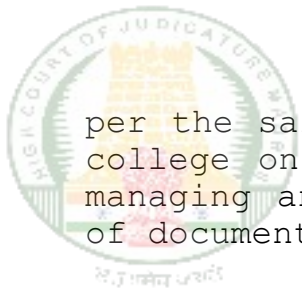
(iii) The Hon-ble Administrator may take the assistance of any official/s in the process of identification and the finalisation of the membership list of valid life time members of the society and the college committee, besides for his day-to-day discharge of his duties and functions relating to the administration. Any appointment/s made by Administrator for the said purpose would be the appointment/s approved by this Court.

(viii) In case any clarification is required in the discharge of duties of the Hon-ble Administrator, connected to the administration or any issue arising out of the decision making process of the Hon-ble Administrator, such clarification may be obtained by moving appropriate petition/application before this Court only, either at the instance of the Hon-ble Administrator or others concerned. The limited latitude provided herein would not mean that every decision of the Administrator must call for attention of this Court and subjected to judicial review, by derailing the process of the Hon-ble Administrator completing the exercise in terms of the mandate of this decision"

The said common order of the learned Single Judge has not been challenged by any one of the parties and the same has become final.

8. Interim Report filed by the Administrator:

8(i). The Hon'ble Administrator appointed by the High Court by its order dated 31.03.2021 filed an interim report on 17.09.2021. As <https://hcservices.ecourts.gov.in/hcservices/>



per the said report, he has taken a charge of the society and the college on 12.04.2021. The Special Officer of the Society who was managing and administering the society, had handed over 49 volumes of documents to the Hon'ble Administrator.

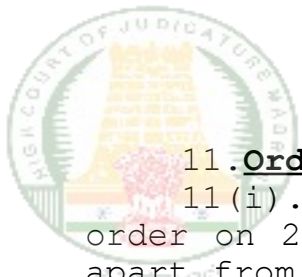
8(ii).According to the report of the Administrator of all the above said documents, 23 documents related to the list of members. With the help of the non-teaching staff under the supervision of the Administrative officer, the Administrator was able to segregate the membership list into three volumes. After segregation of the membership list into three volumes, the learned Administrator felt that the list of members does not reflect true and genuine members belonging to Yadava Community. Therefore, he has taken a decision to go for a fresh membership drive not only from the State of Tamil Nadu but also by inviting applications from all over India. Hence, he decided to seek the permission of the Court for undertaking fresh membership drive.

Interim Applications:

8(iii). Based upon the said interim report, the Administrative Officer who was working under the Hon'ble Administrator filed W.M.P (MD).No.18286 of 2021 in W.P(MD).No.21218 of 2019. Another application in W.M.P(MD).No.18282 of 2021 was filed in W.P(MD).No.21216 of 2019. The prayer in both these applications was to seek permission of the High Court to go in for a new membership drive by inviting persons belonging to the Yadhava Community by publication in newspapers, to become members of the Society so as to enable the Hon'ble Administrator to conduct elections to the society and further facilitate the smooth assumption of office by the duly elected office bearers of the society .

9.The seventh respondent has filed a common counter in both these miscellaneous applications. According to the seventh respondent, the Hon'ble Administrator can only identify the existing life members of the society and he was not granted any power in the order of the Hon'ble High Court, dated 31.03.2021 to go in for a fresh membership drive. Hence, according to the seventh respondent, the Court may not grant permission to the Hon'ble Administrator to go in for a fresh membership drive.

10.The seventh respondent had further contended that the admission to membership of the society is government by bye-laws. However, the admission to the membership of the college committee is based upon the donation given by the persons belonging to Yadhava community to the college committee. According to the seventh respondent, the society is completely different and distinct from the college committee and the college committee is an unregistered body and is not a legal entity. Hence, the question of going for a membership drive for a college committee does not arise at all.



11. Order in Interim applications:

11(i). The learned Single Judge was pleased to pass a common order on 22.12.2021 under which some directions have been issued, apart from granting permission to the Administrator to proceed with the fresh membership drive. The said orders are under challenge in W.A(MD).Nos.29 and 30 of 2022.

12. The Contention of the Appellant:

12(i). The learned Senior Counsel Mr.A.L.Somayaji appearing for the appellant in both the appeals had elaborately taken us through the order passed by the Hon'ble Mr.Justice V.Parthiban on 31.03.2021, the interim report of the Administrator dated 17.11.2021, the affidavit filed by the Administrative Officer of the society in both the miscellaneous petitions and the counter filed by the seventh respondent.

12(ii). The learned Senior Counsel contended that the very purpose of appointing a retired Judge of this Court is to identify the existing members alone and not to go in for a fresh membership drive. He further contended that the learned Single Judge has already arrived at a finding that the members of the society have been categorised into three volumes. In the first volume, there are 4234 members. These members do not have membership numbers, nor they have receipt for payment of subscription and they have also not annexed their community certificate to prove their community. There are 5308 members in volume -2, of which all of them are having membership number and receipts for proof of payment of subscription. However, they have not produced their community certificate so as to get themselves eligible to become life members. As far as 53 members in Volume-3 are concerned, they have membership number, proof of community, but there is no proof of continuous payment of subscription. Based upon the said findings, the learned Single Judge has proceeded to eliminate 4234 members found in Volume -1. The learned Single Judge has also proceeded to grant opportunity to 5308 members found in Volume -2 to produce their community certificate within a particular period of time to be specified by the Administrator. The learned Single Judge has also proceeded to permit the Administrator to receive subscription from 53 members whose name are found in volume -3.

12(iii).According to the learned Senior Counsel, this exercise ought not to have been carried out by the learned Single Judge, in view of the fact that any opportunity given to prove the community certificate would really result of admission of new members. Hence, he prayed for allowing the Writ Appeals.

13.Mr.M.Ajmalkhan, learned Senior Counsel appearing for the second respondent in W.A(MD).No.29 of 2022 has contended that he has no grievance with regard to granting time for submission of



community certificate or for extending the time limit for receipt of subscription amount. Objection is for permission to induct new members. He further contended that there is a dispute within the management and the administration was in the hands of the Special Officer for sometime and thereafter, the Administration was taken over by a retired Judge of the High Court. Most of the members will not have paid their subscription. Hence, the order the learned Single Judge permitting the Administrator for extending time for receipt of the subscription cannot be faulted with. Any permission to admit a new member to the Society at the instance of the administrator would be clearly in derogation and in violation of the scope of common order dated 31.03.2021 passed by the Hon'ble Mr. Justice V. Parthiban in a batch of writ petitions. The very purpose of appointment of Special Officer followed by taking over the management by a retired Judge of the High Court is to identify the existing member of the society and to conduct election. Hence, he contended that granting permission for admission of a new members may be set aside.

14. The learned counsel appearing for the second respondent in W.A(MD).No.30 of 2022 had contended that the membership list has not been properly maintained by the management. They have not submitted Form VI for so many years. It is very difficult to find out who is the real member of the society. There has been an allegation as against the management that the original life members have been removed without any notice or enquiry. Hence, no election can be proceeded with based upon the existing membership list. According to him, in view of the above said facts, the order of the learned Single Judge permitting the Administrator to go in for a fresh membership drive is perfectly in order. Hence, he prayed for dismissal of the Writ Appeals.

15. We have given anxious consideration to the submission made by the learned Senior Counsel and other Counsels appearing for either side.

16. It is an undisputed fact that the Educational Agency namely the Society is suffering from various disputes for so many years and there has been several litigations over the administration and management of the society as well as the College which is administered by the society. Considering the said fact, this Court has passed an order on 31.03.2021 appointing a retired Judge of this Court to take over the Administration and Management of not only the society but also the College. A perusal of the said order indicates that the Administrator was appointed with the main purpose of identifying the life members of the society and thereafter proceed with the election process. The averments in various writ petitions filed by the parties also indicate that none of them had sought for inclusion of new member and that too calling for application from all over India. All the parties have only pleaded before the Court



to properly identify the existing members of the society and thereafter, conduct the election.

17. The learned Single Judge of this Court by his order dated 31.03.2021 has appointed a retired judge of this Court and issued various directions in paragraph No.20 of the order. The directions which relate to the membership of the Society are as follows:

"20(i). The Hon'ble Administrator would be the sole in-charge of the administration of the society (Yadhavar Kalvi Nidhi) as well as the administration of the college (Yadhava College), henceforth after assumption of charge. The Hon'ble Administrator may initiate appropriate action for bringing the finances of the society and the college under his control and supervision during the period of his administration.

(ii). The Hon'ble Administrator is requested to accord first priority for identification of the actual valid life members of the society and the Management Committee of the College which appear to be the bone of contention among the Warring members of the society and the College Management Committee."

18. In direction No.VIII, the learned Single Judge of this Court has permitted the administrator to seek clarification in discharge of his duties connected to the administration or any issue arising out of the decision making process by moving an application before the High Court.

18(i). Clause- (viii) reads as follows:

" (viii). In case any clarification is required in the discharge of duties of the Hon'ble Administrator, connected to the administration or any issue arising out of the decision making process of the Hon'ble Administrator such clarification may be obtained by moving appropriate petition/application before this Court only, either at the instance of the Hon'ble Administrator or others concerned. The limited latitude provided herein would not mean that every decision of the Administrator must call for attention of this Court and subjected to judicial review, by derailing the process of the Hon'ble Administrator completing the exercise in terms of the mandate of this decision"

19. The present interim applications have been filed by the Administrator only invoking the power conferred upon the administrator under Clause -(viii) of the directions. A combined reading of Clause - (i), (ii) and (viii) of the directions contained in Paragraph No.20 of the order of the learned Single Judge, dated 31.03.2021 will clearly show that the Hon'ble Administrator was requested to identify the actual valid life members of the Society and no request was made to induct new members. Only when such power is conferred upon the Administrator, the Administrator will be empowered to seek clarification under Clause- (viii) of Paragraph No.20. Hence, the applications filed by the Hon'ble Administrator seeking permission of the Court to induct new members is beyond the



scope of the power conferred upon the Administrator and hence, the said applications are not maintainable.

20.The prayer in the said applications is to seek the permission of the High Court to induct new members. There were no pleadings or prayer in the said applications seeking permission of the Court to receive community certificate or extending time for the member for payment of subscription. Hence, we find that the directions issued by the learned Single Judge under the impugned order in Paragraph Nos.11 to 16 are clearly out side the scope of the applications filed by the Hon'ble Administrator. When there are no pleadings in the applications, the respondents cannot be taken by surprise by way of such directions being issued at the time of passing order.

21.In Paragraph No.17, the learned Single Judge has permitted the Hon'ble Administrator to induct a new member by calling for applications from all over India.

22.The admission of the new members always rests with the discretion of the executive committee or general body as the case may be. When the elected executive committee is not there, it may not be proper for an Administrator appointed by the High Court to induct new members. The said power cannot be exercised by an Administrator appointed by the High Court. Any permission for admission of new membership will open the pandora's box resulting in plethora of litigation and delay of the election process.

23.As per Clause-1 of the bye-laws of the Yadhava Kalvi Nidhi Society, all the general public belonging to the Yadhava community in Tamil Nadu shall have right over the said Kalvi Nidhi (Society). It is evident that bye-laws provide for enrollment of members only from the State of Tamil Nadu and not from any other State. Hence, any permission granted to the Administrator to call for fresh membership from all over India would be in clear violation of the bye-laws of the society.

24.Being an adhoc appointee, the powers of an administrator are quite restricted. The administrator replaces the managing committee and therefore, the powers of an administrator, under no circumstances, can exceed the powers of the managing committee. Under Section 34-A of the Tamil Nadu Societies Registration Act what is superseded is the managing committee and not the general body. The supremacy of the general body continues to operate even after supersession of the managing committee. Even after the appointment of an administrator, the functions and affairs of the society do not come to a standstill and the powers which are reserved and vested in the general body can be exercised by general body only. The decision of general body subject to the provisions of Tamil Nadu Societies Registration Act, 1975, would be binding upon the administrator



being in place of the committee.

25.The High Court in a batch of writ petitions by its order dated 31.03.2021 has chosen to set aside the appointment of Special Officers who were appointed under two Government orders. In the place of a Special officer, this Court was pleased to appoint a retired High Court Judge to administer and manage the society and the college. Though an administrator has been appointed by an order of the High Court, the powers to be exercised by the said administrator are akin to the powers to be exercised by the Special Officer who is appointed under Section 34-A of Tamil Nadu Societies Registration Act, 1975 .

25(i). Section 34A (2) of the Tamil Nadu Societies Registration Act, 1975 reads as follows:

"34A(2): The special officer appointed under sub-section(1) shall, subject to the control of the Registrar and to such directions as he may, from time to time, give, have power to exercise all or any of the functions of the committee and to take such action as may be required in the interest of the societies"

26.Under Tamil Nadu Co-operative Societies Act, 1983, if there is a mismanagement to Co-operative Society, there is a parimateria provision under Section 88 of Tamil Nadu Co-operative Societies Act for appointment of administrator after supersession of board. Section 88 (3) reads as follows:

"88(3). The [administrator] appointed under sub-section (1) shall, subject to the control of the Registrar and to such directions as he may, from time to time, give, have power to exercise all or any of the functions of the board or of any officer of the society and to take such action as may be required in the interest of the society" .

27. A careful perusal of Section 88(3) indicates that the administrator appointed shall have all the powers of the board. However Section 89-A was introduced in Tamil Nadu Co-operative Societies Act by way of amendment to the Tamil Nadu Co-operative Societies Act under which powers were conferred upon the administrator to induct new members during his adhocism . The validity of the said provision was challenged before this Court. A Full Bench of our High Court in a judgment reported in **2006 1 CTC Page 1** while declaring that Section 89-A of Tamil Nadu Co-operative Societies Act as unconstitutional has held as follows in Paragraph No.69:

"69.In view of the above discussion, this Court is of the view that the Co-operative Societies are constituted to function through the democratic management by the General Body through its elected board which alone is empowered to enrol the new members. If the power of enrolment of new members is conferred on the Special Officer who is appointed for a limited period



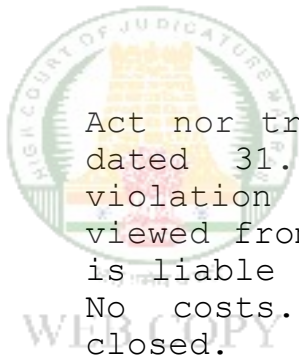
with limited power to manage the affairs of the society till the constitution of newly elected board, it would amount to conferring powers on the Special Officer for alteration of the composition of the society itself which affects not only the democratic set up and management of the society, but also the scheme of the Act itself"

28.The Hon'ble Supreme Court while considering a similar provision under Kerala Co-operative Societies Act 1969 in Paragraph No.7 of the judgment reported in **(2000) 6 SCC 127** has held as follows:

"7. ... What is necessary to bear in mind is that nature of function or power exercised and not the manner in which it is done. Indeed this Court, while considering the provisions of Section 30-A of the Karnataka Act, which enabled a Special Officer appointed to exercise and perform all the powers and functions of the Committee of Management or any officer of the Co-operative society (and not merely functions), took the view that the administrator or a Special Officer can exercise powers and functions only as may be required in the interests of the cooperative society. In that context, it was stated that he should conduct elections as enjoined under law, that is, he is to conduct elections with the members as on the rolls and by necessary implication, he is not vested with power to enrol new members of the society. We may add that a cooperative society is expected to function in a democratic manner through an elected committee of Management and that Committee of Management is empowered to enrol new members. Enrolment of new members would involve alteration of the composition of the society itself and such a power should be exercised by an elected committee rather than by an administrator or a committee appointed by the Registrar while the Committee of Management is under supersession....."

29.Hence, we are of the opinion that the administrator appointed by the High Court has superseded only the committee and not the general body. Any permission granted to the administrator to induct new members would disturb the democratic process and take away the supremacy of the general body.

30.Since the order dated 31.03.2021 under which the Hon'ble Administrator was appointed did not confer any power upon the Administrator to induct new members, the applications filed by the Administrator in W.M.P(MD).Nos.18286 of 2021 and 18282 of 2021 are not maintainable. The directions issued by the learned Single Judge based upon the said interim applications, are also clearly out side the scope of the power of the Administrator as per the discussions held supra. The power of the Hon'ble Administrator is neither traceable to the statutory provisions of the Society Registration



Act nor traceable to the order of appointment of the Administrator dated 31.03.2021. Moreover, the said application is also in violation of bye-laws of the Society as discussed earlier. Hence, viewed from any angle, the order passed by the learned Single Judge is liable to be set aside and hence, the Writ Appeals are allowed. No costs. Consequently, connected miscellaneous petitions are closed.

Sd/-

Assistant Registrar(CS-III)

// True Copy //

/ /2022

Sub Assistant Registrar(CS)

msa

To

1.The Principal Secretary
Commercial Taxes and Registration (M1) Department
Fort St.George
Chennai 600 009

2.The Inspector General of Registration
Santhome Chennai 600 028

+2 CC to M/s.ABDUL SALEEM, Advocate (SR-18059 & 18058[F] dated 12/04/2022)

+1 CC to M/s.K. RAJASEKARAN, Advocate (SR-18201[F] dated 12/04/2022)

+1 CC to M/s.E.V.N. SIVA, Advocate (SR-18526[F] dated 13/04/2022)

+1 CC to M/s.AJMAL ASSOCIATES, Advocate (SR-18496[F] dated 13/04/2022)

+1 CC to M/s.SPL.GP. (SR-18869[F] dated 13/04/2022)

+1 CC to M/s.H.ARUMUGAM (SR-18756[F] dated 13/04/2022)

Common Judgment in W.A
(MD).Nos.29 & 30 of 2022
and CMP(MD).Nos.586 & 587 of 2022
12.04.2022

sg(CO)

TR(26.04.2022) 15P 10C