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DATED : 29 NOVEMBER 2023

1. Petitioner is a public charitable trust registered under the provisions of the Maharashtra Public Trust Act, 1950. In the year 2016, the petitioner had purchased agricultural land admeasuring about 69.72 acres situated at Village Hasda, Taluka Berla, District Bemetara to implement “National Programme for Bovine Breeding (NPBB)” by Government of Chhatisgarh. The Government of Chhattisgarh however subsequently decided to discontinue the said programme.

2. As the land was lying unutilized, application under Section 36(1)(a) of the Act was filed before the respondent no.2 seeking prior permission to alienate part of the land admeasuring about 37.8 acres. By order dated 6 December 2021 permission was granted subject to condition that sale proceeds shall be invested in the FDR. The petitioner accordingly

invested the entire sale proceeds of Rs.4,68,00,000/- in FDRs.

3. By the order impugned the respondent no.2 – Joint Charity Commissioner has rejected the application/filed by the petitioner to withdraw/encash the said FDRs.

4. I have heard the learned Counsel for the petitioner and the learned AGP for the respondent-State.

5. The learned Counsel for the petitioner submits that land in question was purchased by the petitioner out of its working capital. It is submitted that the application to withdraw/encash FDRs was made due to various liabilities. It is submitted that necessary documents were produced on record in support of the application, however, the respondent no.2 for no valid reasons rejected the application.

6. On the other hand, the learned AGP supported the impugned order.

7. I have perused the impugned order. The fact that the land in question was purchased by the petitioner out of its working capital is not in dispute. No finding is recorded that there exists no liabilities as claimed by the petitioner or that there are other sources from which the petitioner can discharge the said liabilities. The petitioner has filed an undertaking that details of payment made towards the said liabilities will be submitted to the office of Charity Commissioner.

8. For ease of reference, the said undertaking alongwith certificate of Chartered Accountant is scanned and reproduced hereunder :



IN THE HIGH COURT OF JUDICATURE AT BOMBAY
CIVIL APPELLATE JURISDICTION
CIVIL WRIT PETITION NO.5176 OF 2023
DISTRICT: MUMBAI

J.K. Trust, Bombay ...Petitioner
V/s.
State of Maharashtra & Ors ...Respondents

UNDERTAKING ON BEHALF OF PETITIONER

I, Shantilal Pokharna, Agent: 70 years. Residing at 1801/1802, A-Wing, Neelkanth Heights, Girijn Towers, Thane the Trustee of the Petitioner Trust above named do hereby state on solemn affirmation as under :

1. I say that the Petitioner Trust has filed the above Writ Petition for challenging the Judgment and Order dated 1st August, 2022 passed by the Joint Charity Commissioner-I, Maharashtra State, Mumbai in Misc. Application No.26 of 2022. I say that the Petitioner Trust had filed Misc. Application No.26 of 2022 before the Joint Charity Commissioner for seeking permission to




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withdraw the amount of Rs.4,68,00,000/- (Rupees Four Crores Sixty Eight Lakhs Only) along with accrued interest deposited by the Trust in Fixed Deposits in various Banks as per Annexure- C of the present petition.

2. I say that the accounts of the Petitioner Trust are regularly audited by the Chartered Accountant. I say that the Petitioner Trust is in need of funds to pay the outstanding liabilities of about Rs.22,67,00,000/- (Rupees Twenty Two Crores Sixty Seven Lakhs Only) towards salary and fees payable to various persons and payments to be made to various Vendors. I say that the Chartered Accountant LSD & Co. has issued a Certificate dated 30th June, 2023 certifying the amount of liabilities as on 31st March, 2023. Hereto annexed and marked as Exhibit-A is the copy of the Certificate issued by the Chartered Accountant of the Petitioner Trust.

3. I undertake that in the event the Petitioner Trust is allowed to withdraw the amount of Rs.4,68,00,000/- (Rupees Four Crore Sixty Eight Lakhs Only) along with accrued interest deposited by

the Trust in Fixed Deposits in various Banks the same will be utilized to pay the outstanding liabilities of the Petitioner Trust. I further undertake that after the payments are made the details of the payments will be submitted with the office of the Charity Commissioner, Mumbai.

4. Hence this Undertaking.

Mumbai
Dated this 23rd day of July, 2023

[Signature]
for Mr. Rajiv Bafna & Ms. Aditi Naikare
Advocate for Petitioner

[Signature]
Deponent

BEFORE ME

[Signature]
N. S. BHAI SARE
NOTARY
GOVT OF INDIA
23 JUL 2023



L S D & CO
CHARTERED ACCOUNTANTS



B-426, Shalimar Centre No. 2,
Central Gateway Road, Chikala,
Andheri (E), Mumbai 400076, INDIA
Tel: 622-2831 4296
E-mail: info@lsdca.in
Website: www.lsdca.in

EXH-A

To Whomsoever It may concern

We L S D & CO, Chartered Accountants, have verified the books of accounts and relevant records prepared on accrual basis of accounting as on 31st March, 2023 of J. K. Trust, Bombay, (Registration No. E - 717) (Bom) having its registered office at New Hind House, Narottam Morarjee Marg, Ballard Estate, Mumbai 400 001 and hereby certify below liabilities: -

S. No.	Particulars	Amount
01.	Salary & Fees payable	Rs. 21.07 Crores
02.	Other Expenses payable	Rs. 0.21 Crores
03.	Payable to vendors	Rs. 1.39 Crores
	Total	Rs. 22.67 Crores

This certificate is issued at the request of J K Trust, Bombay and it is as per the information and explanation given to us and books of account and other relevant records prepared on accrual basis of accounting and produced before us for verification.

For L S D & CO

Chartered Accountants

Firm Regd. No. 138200W

Shubhash
Shubhash Khandelia

M. No. 417396

Partner



Date: 30th June, 2023

UDIN: 23417396BGXVQH5158

LSD & CO
CHARTERED ACCOUNTANTS



B-408, Shalimar Garden No. 2,
Central-Construction Road, Grakada
Andheri (E), Mumbai - 400006, India
Tel. 022- 2631 4292
E-mail: info@lsc.co
Website: www.lsc.co

EXH-4

To Whomsoever it may concern

We LSD & CO, Chartered Accountants, have verified the books of accounts and relevant records prepared on accrual basis of accounting as on 31st March, 2023 of J. K. Trust, Bombay. (Registration No. E - 717) (Bom) having its registered office at New Hind House, Narottam Morarjee Marg, Ballard Estate, Mumbai 400 001 and hereby certify below liabilities: -

A. State wise Salary & Fees payable:

Name of State	Rs. In Lakhs
Andhra Pradesh	182.17
Jharkhand	808.97
Rajasthan	652.91
Bihar	2.74
Chhattisgarh	139.78
Haryana	13.55
Maharashtra	225.47
Punjab	0.54
Odisha	62.02
Madhya Pradesh	129.07
Total	2107.03

B. Payable to vendors

Particulars	Rs. In Lakhs
Alkanti Semen Station (NODG)	115.06
MTPI Products Pvt. Ltd.	8.91
Mahima Travels	3.83
Premata Sahu	5.11
Jalaram Stationers & Printers	0.13
Raymond Limited	3.61
Mentec India Security Pvt. Ltd.	0.55
Dolphin Guards & Allied Services	0.82
IKON Business Solution	0.11
Jalaram Stationery	0.04
Parbhut Utilities	0.05
Jai Durga Agro Inds. Ltd.	0.67
Engin Computer	0.08
Ramdhani Kurni Purna Kallan	0.15
Madhur Agarwal	0.10
Total	139.12

This certificate is issued at the request of J K Trust, Bombay and it is as per
Cont... page 1 of 2



LSD & CO
CHARTERED ACCOUNTANTS



E-405, Shubham Centre No. 2,
Cardinal Gracias Road, Chakola
Andheri (E), Mumbai 400059, INDIA
Tel.: 022-2621 4755
E-mail: info@lsdca.in
Website: www.lsdca.in

Cont.,

the information and explanation given to us and books of account and other relevant records prepared on accrual basis of accounting and produced before us for verification.

For LSD & CO
Chartered Accountants
Firm Regd. No. 101200M

[Signature]

Lokesh Khandelia
Partner
M. No. 417396



Date: 30th June, 2023
UDIN: 23417396BGXVQI7012



L.K. TRUST, BOMBAY

Approved under PTD No. P. 227 (Bombay)
Endorsing LK TRUST - LKTRUSTS.VOIRAS
in favour for good management

TO WHOMSOEVER IT MAY CONCERN

The Appropriation of funds will be as follows :

Particulars	Rs. in Crores
Salary & Fees Payable	4.14
Payable to Vendors	0.38
Other Payables	0.16
Total	4.68

For L.K. Trust Bombay

TARU
 Secretary
 14/1
 01/1
 2023



9. Considering the overall facts and circumstances, I am inclined to allow the present petition. The petition is accordingly allowed in terms of prayer clauses (a) and (b).

(N.R. BORKAR, J.)

KANCHAN
PRASHANT
DHURI

Digitally signed
by KANCHAN
PRASHANT
DHURI
Date:
2023.11.29
17:59:44 +0530