A.Nos.1161, 1162, 1163 & 1164 of 2023 in
C.S.No.213 of 1951

R.N.MANJULA,J.

The above applications have been filed to order submission of Audit Report of the applicant Trust for the period from 01.04.2021 to 31.03.2022; to appoint an Auditor viz., Mr.V.Karthikeyan, having office at No.40/2-A, (Oliver Road), Musiri Subramaniam Salai, Mylapore, Chennai 600 004 as Trust Auditor for auditing the accounts of the applicant Trust for the period from 01.04.2022 to 31.03.2023; to fix the regular Audit Fee at Rs.60,000/- and preparation and filing of Income Tax returns, tax audit under Section 12A of I.T.Act, 1961 at Rs.90,000/- in all totalling Rs.1,50,000/- for Auditor Mr.V.Karthikeyan for the year ending period from 01.04.2022 to 31.03.2023 as per the letter of the Auditor dated 14.02.2023 annexed herewith; appoint a Computer Operator Sri.Aravamudhan for day to day maintenance of Accounts of the applicant Trust on salary basis and fix his fee as Rs.75,000/- per year for the period from 01.04.2022 to 31.03.2023.

2. The applicant is the Secretary of Vysarpadi Vinayaga Mudaliar Charity which is a public charitable Trust. The Trust is managed in accordance with the scheme decree dated 27.03.1956 passed in C.S.No.213 of 1951. The earlier scheme decree dated 11.03.1932 made in C.S.No.137 of 1928 got modified. In accordance with the modification made, the Secretary / Treasurer of the Charity would apply for an appointment of the Auditor and Audit Report should be submitted to the Court and get due directions. Even if the Secretary / Treasurer omits to do so, it is the duty of the other members to complete the said obligation.

3. In accordance with the above direction given in the modified scheme decree, the applicant who is the Secretary of the Vysarpadi Vinayaga Mudaliar Charity, has filed these applications with the above prayer.

4. Mr.V.Karthikeyan, is appointed as a Trust Auditor for auditing the accounts of the applicant Trust for the period from 01.04.2022 to 31.03.2023. The Audit Report for the applicant Trust for the year 2021-22 (assessment year 2022-23) has been filed by the Auditor. On perusal of the same, it is seen that the Auditor Mr.V.Karthikeyan has duly filed the income tax returns of the Trust within the prescribed time and he also prepared the report. Hence the Audit Report pertaining to the period from 01.04.2021 to 31.03.2022 is ordered to be received and recorded.

5. Considering the service rendered by the Auditor Mr.V.Karthikeyan in filing the Income Tax returns and preparing the Audit Report, the fee claimed by him at Rs.1,50,000/- is allowed and the same is payable from and out of the funds of the estates belonging to the Trust. Since the service of the Computer Operator is also essential for the day to day maintenance of the accounts, Mr.Aravamudhan is allowed to be appointed as a Computer Operator and his fees for the period from 01.04.2022 to 31.03.2023 is also fixed at Rs.75,000/- per year and the same is payable from the funds of the estates belonging to the Trust.

6. Accordingly, the applications in A.Nos.1161, 1162, 1163 & 1164 of 2023, are allowed.

08.03.2023

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R.N.MANJULA,J.

gsk

A.Nos.1161, 1162, 1163 & 1164 of 2023 in C.S.No.213 of 1951

08.03.2023