



WEB COPY



WA Nos.2213, 2214 and 2390 of 2023

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 26.09.2023

CORAM

THE HON'BLE MR.SANJAY V.GANGAPURWALA , CHIEF JUSTICE

AND

THE HON'BLE MR.JUSTICE P.D.AUDIKESAVALU

WA Nos.2213, 2214 and 2390 of 2023
and CMP Nos.19195, 19198 and 20082 of 2023

W.A.No.2213 of 2023

Victoria Edward Hall
(Reg.No.16/1907-1908)
Through its Honorary Secretary,
Dr.I.Ismail, 32-B, West Veli Street,
Madurai 625 001.

... Appellant

-VS-

1. State of Tamil Nadu,
Through the Principal Secretary,
Department of Commercial Taxes and
Registration, Secretariat, St. George Fort,
Chennai.
2. The Inspector General of Registration,
Department of Registration, Chits and
Societies, Santhome High Road,
Pattinapakkam, Chennai.
3. The District Registrar (Societies),
Madurai South, Madurai.
4. R.Ravindranath



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5. Subramanian.M
6. N.Raman
7. V.S.Navamani
8. K.Vignesh Pandian
9. V.Pandi

... Respondents

W.A.No.2214 of 2023

1. V.Vimal Ravindra Raja
2. P.Srinivasan
3. V.Veluchamy
4. V.Durai Pandi
5. M.Bismillah Khan

... Appellants

-VS-

1. The State of Tamil Nadu,
Rep. by its Principal Secretary to Government,
Department of Commercial Taxes and
Registration, Fort St. George,
Chennai 600 009.
2. Inspector General of Registration,
Department of Registration, Chits and
Societies, Santhome High Road,
Pattinapakkam, Chennai.
3. The District Registrar (Societies),
Madurai South, Madurai.
4. R.Ravindranath
5. Victoria Edward Hall
(Reg.No.16/1907-1908)
Through its Secretary,
32-B, West Veli Street,
Madurai 625 001.

... Respondents



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W.A.No.2390 of 2023

1. P.Sudalai
2. N.R.V.Jawaharlal
3. D.Nallathambi
4. Dr.R.Sannasi
5. S.Venkatesh Mohan
6. M.Jeyaraman
7. K.Mahalingam
8. Stephen
9. A.B.Sukinae
- 10.K.Saravanan

... Appellants

-VS-

1. State of Tamil Nadu,
Through the Principal Secretary,
Department of Commercial Taxes and
Registration, Secretariat, St. George Fort,
Chennai.
2. The Inspector General of Registration,
Department of Registration, Chits and
Societies, Santhome High Road,
Pattinapakkam, Chennai.
3. The District Registrar (Societies),
Madurai South, Madurai.
4. R.Ravindranath
5. Victoria Edward Hall
(Reg.No.16/1907-1908)
Through its Honorary Secretary,
32-B, West Veli Street,
Madurai 625 001.

... Respondents



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Prayer: Writ appeals filed under Clause 15 of the Letters Patent against the common order dated 17.08.2023 in W.P. (MD) No.4834 of 2023; W.P.No.9976 of 2023; and W.P. (MD) No.5566 of 2023 on the file of this Court.

For the Appellant
in WA.2213/2023 &
For R-5 in WAs.2214
and 2390/2023

: Mr.V.Raghavachari
Senior Counsel
for Mr.E.Prabu

For the Appellants
in WA.2214/2023

: Mr.Prabhakaran
Senior Counsel
for Mr.S.Conscious Ilango
in WA.2390/2023 : Mr.N.L.Rajah
Senior Counsel
for Mr.N.Poovanalingam

For the Respondents
1 to 4 in all WAs.

: Mr.R.Ramanlal
Addl. Advocate General
assisted by Mr.K.Karthik Jegannath,
Govt. Advocate

For R-5
in WA.2213/2023

: Mr.R.Ramasamy

For R-6
in WA.2213/2023

: Mr.T.Thirumurugan

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COMMON JUDGMENT

(Delivered by the Hon'ble Chief Justice)

The present writ appeals are filed against the interim order passed by the learned Single Judge in the writ petitions filed by these appellants.

2. The present appellants had filed the writ petitions challenging the G.O.Ms.No.17, Commercial Tax and Registration (M-1) Department, dated 01.03.2023. In one of the writ petitions, the learned Single Judge had passed an interim order directing not to take coercive action. The same is vacated under the impugned order.

3. Heard Mr.V.Raghavachari, Mr.Prabhakaran and Mr.N.L.Rajah, learned Senior Advocates for the appellants, Mr.R.Ramanlal, learned Additional Advocate General, assisted by Mr.K.Karthick Jegannath, learned Government Advocate, for the official respondents, Mr.R.Ramasamy, learned counsel for the fifth respondent and Mr.T.Thirumurugan, learned counsel for the sixth respondent in W.A.No.2213 of 2023.



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4. It is stated that the writ petitions are now coming up for hearing in a week or two before the learned Single Judge. The learned Single Judge will decide the writ petitions on merits.

5. The Special Officer has already taken charge. One of the grounds of challenge is that the Special Officer cannot conduct the enquiry and it is only the Registrar who can conduct the enquiry. The Special Officer, after the impugned order was passed by the learned Single Judge, entered into the office and has taken charge.

6. There are rival issues between the parties. The contentions on merits will have to be considered. The action under Section 34A of the Tamil Nadu Societies Registration Act, 1975 has been initiated. The pros and cons of the order will have to be dealt with on merits by the learned Single Judge.

7. Prima facie, it appears that the Special Officer may not be empowered to conduct an enquiry. However, that does not bar the Registrar from conducting an enquiry.



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8. Considering the fact that the writ petitions are pending for final disposal before the learned Single Judge, we pass the following order.

- 1) Status quo as on today be maintained by all the parties;
- 2) The Special Officer shall not proceed with the enquiry till further orders are passed by the learned Single Judge;
- 3) The authorities may take steps as may be permissible under the Tamil Nadu Societies Registration Act.

With these observations, the writ appeals stand disposed of. There will be no order as to costs. Consequently, connected miscellaneous petitions are closed.

(S.V.G., CJ.)

(P.D.A., J.)

26.09.2023

Index : Yes/No

Neutral Citation : Yes/No

sra



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THE HON'BLE CHIEF JUSTICE
AND
P.D.AUDIKESAVALU, J.

(sra)

To

1. The Principal Secretary to
Government of Tamil Nadu,
Department of Commercial Taxes and
Registration, Fort St. George, Chennai 600 009.
2. The Inspector General of Registration,
Department of Registration, Chits and
Societies, Santhome High Road, Pattinapakkam, Chennai.
3. The District Registrar (Societies),
Madurai South, Madurai.

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2390 of 2023

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